Report on the Working of Municipalities in the Punjab 1914-15 to 1919-20

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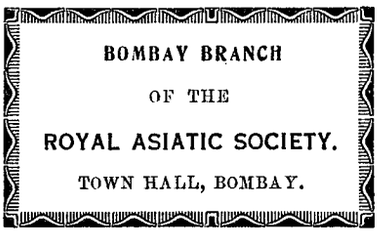

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REPORT ON THE WORKING OF MUNICIPALITIES IN THE PUNJAB.

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REPORT

ON THE WORKING OF

MUNICIPALITIES

IN THE

PUNJAB

134259

DURING THE YEAR

1914-1915.

00134259

Lahore:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJ.
1915.

No. 751 (Bds. & Comts.—Comts.).

FROM

O. F. LUMSDEN, ESQUIRE, I.C.S.,

Financial Secretary to Government, Punjab,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
EDUCATION DEPARTMENT.

Dated Lahore, 20th December 1915.

Boards and Committees.

Committees.

SIR,

I AM directed to submit, for the information of the Government of India, the Lieutenant-Governor's review of the accounts and administration of municipalities in the Punjab for the year 1914-15.

I have the honour to be,
SIR,
Your most obedient Servant,

O. F. LUMSDEN,
Finl. Secretary to Government, Punjab.

2221 CS—454—21-12-15—SGPP Lahore.

Proceedings of His Honour the Lieutenant-Governor of the Punjab in the Boards and Committees (Committees) Department, No. 750, dated 20th December 1915.

READ—

The Annual Municipal Administration Reports and Returns for the year 1914-15.

REMARKS—

PART I.

The boundaries of several municipalities were revised during the year under review, generally with the object of including markets or small settlements which had grown up outside municipal limits, but no new municipality was constituted, and the small municipalities of Dharmkot (Ferozepore), Ramnagar and Akalgarh (Gujranwala) were reduced to the status of notified areas. In the case of Ramnagar the change was necessitated by the notorious factions and intrigues of the members, while the Akalgarh committee had proved itself incapable of providing for the due maintenance of educational and other institutions. Out of 103 municipalities in the province there are still 30—chiefly small towns in the west of the Province—in which the elective system has not yet been introduced. The Lieutenant-Governor will gladly consider proposals for its introduction where there is a marked local feeling in favour of such action and when it is not likely to arouse local feuds or party-feeling among the inhabitants.

2. The steadily increasing interest which is being taken in municipal elections is shown by the number of vacancies contested, which rose from 37·3 per cent. in the previous year to 46 per cent. The Rawalpindi Division again had the highest percentage, 18 vacancies being contested out of a total of 28, while the percentage was lowest in the Ambala Division where elections were fought in only 8 cases out of 35. There was a marked improvement in the Jullundur Division where 108 candidates came forward for 54 vacancies, of which 25 were contested: in Hoshiarpur the number of candidates, 39 for 10 vacancies, was particularly striking. In the Lahore Division the proportion of seats contested, 55·8 per cent., was approximately the same as in the previous year, but in the Multan Division the proportion rose from 3 to 40 per cent. The number of voters who came to the poll was also most encouraging in many cases. In Miani and Bhera in the Shahpur District the whole of the electorate came to the poll, while votes were recorded by over 80 per cent. of the electors in Jalalpur Jattan (Gujrat), Shujabad (Multan) and Faridabad (Gurgaon), and by over 70 per cent. in Nurmahal (Jullundur), Jhelum and Palwal (Gurgaon). It is reported that only in a few cases was the keenness of the contest due to sectarian rivalry and this is a matter of satisfaction, for where religious differences run high the administration of municipalities inevitably suffers, and interest in elections unaccompanied by subsequent interest in the proceedings of the members elected is of no great value. In this connection it is satisfactory to find it reported that in the Shahpur District the elections this year were amicably contested and that the factious contests formerly characteristic of Bhera have disappeared.

The unenviable reputation of Rohtak with regard to malpractices at elections was again maintained, and the Deputy Commissioner actually reports that all the candidates withdrew owing to the high prices which were demanded for votes. The low conception of civic morality, which this fact indicates, is one of the causes of the slow progress of municipal institutions in many places, and must be deplored by all who have at heart the progress of local self-government.

3. The municipal committees of Karor, Isa Khel, Jhelum, Ramnagar, Wazirabad, Sharakpur, Dalhousie, and Sonepat, and a number of Notified Area committees failed to hold the prescribed number of meetings, but in all other cases there was satisfactory regularity. The Ambala Committee held as many

as 70 meetings, and was followed by Fazilka with 63, Simla with 56 and Amritsar with 52, while the committees of Jagraon (Ludhiana), Ferozepore, Dinga (Gujrat), Rawalpindi, Multan, Dera Ghazi Khan and Mithankot met from 30 to 45 times each. The Ram Das Notified Area Committee again met only once, and the substitution of a local non-official for the official president is still under consideration. His Honour trusts that the Commissioner of Lahore will lose no further time in making suitable arrangements.

The average attendance of members of all committees with the exception of Chiniot and Karor was over 50 per cent. In Eminabad and Sharakpur it actually reached 100 per cent., and Sonepat with 96 per cent. was not far behind. The attendance in Chiniot was only 30 per cent. and only 28 per cent. last year, and His Honour hopes that efforts will be made to improve on these figures. In Murree and Ferozepore also there has been no improvement though attention was drawn to the matter in last year's review.

4. The usual hackneyed description of the working of committees as satisfactory is given in most cases, varied by the traditional references to racial and religious jealousies which prejudice municipal administration in certain towns. The Commissioner of Jullundur regards this monotonous character of municipal reports as pointing to a stationary condition in municipal working and administration, whereas what is required is a progressive improvement. This view is possibly correct in a great number of cases, but cannot be justified as a true description of municipal life in the province as a whole. There is a very real spirit of progress apparent in the increasing demand for better conditions of life in towns, for improved systems of sanitation, for stricter control of food and water-supplies, and generally for the amenities of modern life, but this is, in the Lieutenant-Governor's opinion, combined with an easy toleration of bad roads and insanitary surroundings which closer supervision by municipal bodies and their staffs could remedy at very small cost. As illustrations of what is meant the Lieutenant-Governor would instance the sanitary condition of the roads leading from the Lahore Railway Station to the city gates and the Circular Road outside Multan City.

In the reports now under review the general attitude of members towards their responsibilities is noticed in but few instances. In the case of Multan the Commissioner considers that efficiency is undoubtedly sacrificed to party feeling, with the result that there is much laxity in municipal administration, and control over the office is insufficient. On the other hand, Multan has shown itself progressive in the adoption of large schemes for improvement of the water-supply and drainage of the town, and it would be unfair to disregard this feature of the municipal administration and to look only at the dark side of the picture. The Lieutenant-Governor has visited Multan yearly during the last three years and he is glad to observe that there is a steady improvement in co-operation and harmony among the members though the executive side of their activities is undoubtedly weak. In Ramnagar the factions and intrigues of the members reached such a pitch that, as has already been stated, the committee had to be abolished, and the town was reduced to the status of a notified area. In Bhera (Shahpur) it is satisfactory to find that the old jealousies once prominent have nearly disappeared. In Hissar and Bhiwani, however, though such jealousies are reported still to exist, they do not appear to exercise any very injurious effect, and at any rate are perhaps no worse than the indifference of the members of the Jhang and Gojra committees, or the want of public spirit imputed to the members of the Gujrat Committee, who are reported to subordinate considerations of public utility to the private interests of themselves and their friends. In such cases, however, as the Commissioner of Lahore points out, what is needed is to reach that better and more reasonable mind which lies below the upper layer of personal interest and intrigue and in this lies one of the most important functions of the officials who preside or exercise control over the Municipal Bodies.

With regard to the actual machinery of administration there is in the Jullundur and Multan divisions a very general complaint of the inefficiency of municipal offices, evidenced by a disregard of rules and regulations, and Montgomery may be mentioned as a chief offender in this respect. In the Lahore Division this complaint is made only in the case of Gujranwala, where investigations have revealed a degree of confusion and dishonesty which is happily rare. In the notified area of Narowal also embezzlements were discovered which led to the suspension for a year of the non-official members of the committee. In this Division the Commissioner rightly gives prominence to the excellent working of the Amritsar municipality, in comparison with which he considers that the Lahore municipality figures unfavourably. His Honour, while agreeing with the Commissioner's criticisms, and commending the public spirit and absence of faction which have yielded such good results in Amritsar, is not, however, inclined to accept the suggestion that the remedy for the comparative lack of vitality shown in Lahore is to be found in the appointment of a Municipal Commissioner as at Bombay. The conditions at Amritsar are not so different that an equal degree of success should not be expected in Lahore under the present system of management.

The use of sub-committees is favourably noticed in the case of Murree Amritsar, Lahore, Lyallpur and Rohtak, and His Honour would be glad to learn of their employment to a greater extent in other municipalities. Such sub-committees, as is pointed out in the review of the working of District Boards, not only serve to expedite and facilitate the disposal of routine work, but also relieve the meetings of the general committees of much of the tedium which at present deadens the interest of members.

The good work of non-official Presidents, Vice-Presidents and members is noticed in a number of cases. Khan Bahadur Saiyid Mehdi Shah of Gojra, Lala Ganga Ram, and B. Nazar Muhammad of Ambala, Mr. J. Stewart in Kalka, Rai Sahib Lala Ram Gopal of Sirsa, Rai Sahib Lala Sewak Ram of Jaranwala, Malik Maya Das and M. Ghulam Mohaiy-ud-din of Toba Tek Singh, and B. Bagh Singh of Tandlianwala have been specially mentioned. Both the public and the Government are under an obligation to gentlemen like these who devote their time and their energies to the development of their native towns, and the Lieutenant-Governor is confident that their example will act as a stimulus and an encouragment to others.

5. In only two cases of any importance had the proceedings of a committee to be over-ruled. In Montgomery, the Commissioner was compelled to overrule the action of the committee in sanctioning a most unsound and unwise budget. In the small town of Mahm (Rohtak) on the removal of the official element from the committee, a bogus resolution was inserted in the proceedings by two members with regard to the appointment of a president, with the result that the two members had to be removed, and the Tahsildar reappointed as president. This is the more regrettable as it is the policy of Government to relax official control as far possible in matters of municipal administration, and the most effective step in that direction is the substitution of a non-official for an official president.

6. Most of the bye-laws passed during the year were for the control of food supplies. In Karnal, Gujrat and Jalalpur Jattan bye-laws were approved for the control of slaughter-houses, in Dalhousie for the regulation of the mutton market and the sale and hawking of mutton, in Amritsar for control of the sale of meat, in Hoshiarpur for the regulation of the *jhatka* slaughter-house and in Jhelum for the sale of milk. In some cases these bye-laws are reported to be working satisfactorily, but it is not clear whether this implies merely that the introduction of the bye-laws occasioned no trouble or that they are having the desired result in providing effective control over food supplies. The control of vehicles was also provided for by bye-laws in Gujrat, Jallalpur Jattan, Pathankot and Batala.

PART II.—TAXATION.

7. Sixty-one per cent. of the total income of municipalities excluding loans and grants from Government was derived from octroi. This source of revenue shows but little tendency to expand and in fact was slightly less in the year under review than in 1909-10. The question of the substitution of terminal taxation for octroi has been under consideration in several municipalities: it has actually been sanctioned in Sargodha and has been introduced since the close of the year. In Muktsar and Fazilka its imposition has been sanctioned by the Government of India in principle, though final orders have not yet been passed. Since the close of the year the Government of India, in an important resolution on the subject of Local Self-Government, have indicated the conditions on which they are prepared to accept terminal taxation. Proposals were submitted during the year by the municipalities of Sialkot and Bhiwani, but in such a form that Government was unable to accept them, and the Lieutenant-Governor therefore desires to impress upon both committees and their controlling officers the necessity of examining all such proposals not only with regard to the suitability of this form of taxation to the place in which it is to be introduced, but also with regard to the actual form in which the tax is to be imposed. Small towns not situated on any railway and with little or no through trade are obviously not suitable places for a system which aims at ease in collection and of which one of the principal objects is to get rid of the system of refunds which is an inherent part of octroi taxation. Similarly the retention of the *ad valorem* rates which figure so prominently in most octroi schedules is indefensible in a system which aims at facilitating collections and reducing the opportunities for illegal gain which the subordinate collecting staff at present possesses in assessing the values of imports.

During the year there was little extension of taxation. Octroi was imposed for the first time in the new town of Dera Ghazi Khan where a site tax was also sanctioned, and in Murree the rate of the house tax was increased from 6 to 7 per cent. of the annual value. The octroi schedules were revised in Simla, Rohtak and Urmar Tanda. In Dharmkot, which has been reduced to the status of a notified area, octroi was abolished and replaced by a profession tax, and a similar tax was also imposed in Jalalpur (Multan), Sujanpur and Srigovindpur in place of house tax. Though a direct tax, the profession tax is less unpopular than the house tax in most places, but the Deputy Commissioner of Lahore reports that violent resistance is frequently offered to its collection, particularly in Patti: it would seem, however, that here the objection is not so much to the profession tax as such as to taxation in any form whatever.

8. The efficient administration and control of the octroi system is one of the most difficult tasks of a municipal committee, but there is little in the reports to show the manner in which this problem is faced. The statistics of refunds afford the best indication of the amount of attention which is bestowed upon the matter, both as regards the suitability of the schedule in force and the degree to which the refunds actually given approximate to what may be considered a fair percentage. An abnormally low percentage may indicate a failure on the part of the committee to fulfil its obligations, and this may be the case at Sharakpur where the committee has refused to give any refunds at all, but a low percentage may also be due either to the absence of through trade or to the low pitch of the tax rendering claims for refunds not worth making, as in the case of Jagadhri where no refunds are claimed. In Rohtak the percentage is only 1 per cent. and this is explained as due to the existence of a market just outside octroi limits to and from which the bulk of the grain is imported and exported. The explanation is, however, inadequate, for while only seven-sixteenths of the total income is derived from grain, the percentage of refunds on the remaining nine-sixteenths is still only just over 1 per cent. On the other hand in places where there is no through trade it is not to be expected that refunds should be required to the same extent as in large centres like Lahore and Amritsar

Consequently a high percentage of refunds is not to be expected in small country towns, and where such a percentage exists it can only be attributed to an unsuitable schedule or to dishonesty in the refund staff and careless supervision. In a larger town the existence of a high percentage may indicate an unsuitable schedule and in many cases, no doubt, the desirability of abolishing octroi altogether and substituting for it a terminal tax. In Kasur 47 per cent. of the total income from octroi was refunded: this is a considerable improvement on the previous year when refunds amounted to 68 per cent. of the gross receipts, but an examination of the figures shows that the schedule requires revision, or that the substitution of a terminal tax for octroi may be desirable. Over 90 per cent. of the refunds were given in respect of two classes of articles only, though the income from those articles was only 64 per cent. of the total.

Apart from minor irregularities, which have been noticed in the various audit notes, the actual working of the octroi machinery appears to have been uneventful with but few exceptions. In Hissar certain muharrirs were suspected of peculation and fined, and in Ferozepore the Refunds clerk was found to have taken advantage of the lax supervision of the member in charge and to have embezzled the sum of Rs. 435, for which he has been sentenced to two years' rigorous imprisonment. In Gujranwala the percentage of refunds is said to have increased owing to the fact that claims amounting to Rs. 10,000 were outstanding at the commencement of the year which for want of budget provision could not be met in the previous year. Such postponement of the payment of refunds is in direct contravention of the orders contained in the Municipal Account Code and should not be countenanced.

9. The effect of the war on octroi is to be seen in various directions. There was a general falling off in the gross receipts and this involved a proportionate increase in the cost of collection. In certain cases a higher percentage of refunds is also to be attributed to this cause. With the stoppage of imports of various classes of foreign goods merchants with stocks on their hands found themselves in a favourable position, and the re-export of such commodities from distributing centres, like Lahore and Amritsar, necessitated refunds out of all proportion to the income derived from fresh imports.

The cost of collection remains excessive in a large number of the smaller municipalities. It cannot of course be expected that when the gross income is small the cost of collection should be so low as in places with an income from octroi of several lakhs, but some explanation is required of a difference of 13 per cent. in the cost at Shahabad and Kaithal, for example. In the larger towns the cost of collection is commendably low, amounting to only 4·23 of the net income in Lahore, 5·1 in Sialkot and 6·2 in Amritsar.

Part III.—Accounts.

10. The aggregate income of municipalities again rose from Rs. 76,46,000 in the previous year to Rs. 82,92,902. Excluding loans and deposits, however, there was a considerable decrease amounting to about Rs. 2,35,000, and this would have been greater still but for the receipts of the Simla Municipality under the head 'Revenues from the Electrical Department,' which were realised for the first time during the year under review and amounted to Rs. 1,62,269.

The largest falling-off was in the income from octroi which was less by over 2 lakhs, due to decreased imports of foreign goods owing to the war and to the general tightness of money prevalent during the year. There was, however, also a large decrease under the heading "Sale-proceeds of lands, etc.," amounting to about 1¼ lakhs, while the abolition of the conservancy tax in Simla caused a further loss of about half a lakh.

In spite of this reduction in the income, expenditure rose by nearly 19 lakhs to Rs. 83,67,181, of which however 9 lakhs represent the amount of a grant to the Lahore Committee for drainage works which was invested, while about 3¼ lakhs were spent by the Simla Municipal Committee in connection with its Electricity Department. 'Water-supply' accounted for an increase of Rs. 65,000 and 'Drainage' for an increase of Rs. 74,000. Expendi-

ture on 'Lighting' also rose by Rs. 34,000 and on 'Hospitals and Dispensaries' by Rs. 30,000. Under the head 'Public Instruction' there was an increase of about Rs. 26,000, though Government contributions for educational objects were less by Rs. 19,000. The gross increase of funds allotted to education by municipal committees from their own resources was therefore Rs. 45,000—a satisfactory feature. In the Ambala and Jullundur Divisions however expenditure fell by Rs. 22,000 and Rs. 12,000, respectively. The lack of interest evinced by municipal committees in education in the Jullundur Division is noticed in the annual report of the Director of Public Instruction. His Honour trusts that the Commissioner of the Division will endeavour to impress upon committees their duties in this respect. A large increase of over 2 lakhs under the head 'Extraordinary—Advances' is due to expenditure on various important works at Amritsar, which are being financed by loans.

The amount of Government contributions fell by about Rs. 2[illegible],000, but against this must be set the remission of various contributions previously payable to Government by municipalities amounting to about Rs. 95,000. Of the total, Rs. 13,63,371, about 2½ lakhs were distributed by the Sanitary Board : over 5 lakhs were given to Simla, 2½ lakhs to Multan, Rs. 1,42,000 to Dera Ghazi Khan.

11. Three small notified areas and the municipality of Zira failed to close the year with the prescribed minimum balance. The Accountant-General has also refused to certify the municipality of Montgomery as solvent, as, though it closed with a nominal balance of Rs. 8,351, it had bills outstanding to the amount of Rs. 12,369. The working of this municipality has been unfavourably noticed in other parts of this review, and the audit note revealed a most unsatisfactory condition of affairs. The Lieutenant-Governor therefore trusts that the Commissioner and Deputy Commissioner will give it special attention in the current year.

The closing balances of 30 funds were in excess of the expenditure during the year; in most cases however the balances have been or are being accumulated with a view to the execution of important works, and there is no reason for supposing that any committee is failing properly to utilise its resources.

12. During the year loans were made by Government to municipalities to the amount of Rs. 8,91,797, of which Amritsar received 4½ lakhs for its electrification scheme and Simla Rs. 2,75,000 and Rs. 1,46,797 for the extension of the Hydro-electric Scheme and in connection with the Improvement scheme respectively.

PART IV.—GENERAL.

13. Public health during the year was on the whole good, but the Lahore Division was again visited by an epidemic of cholera which was particularly severe in Amritsar, and Jullundur and Ludhiana also suffered. Plague was also considerably more prevalent than in the preceding two years, especially in the Rawalpindi and Multan Divisions. The mortality from small-pox was however low. The Vaccination Act was extended to the Karnal and Palwal municipalities during the year, and rules were framed under the Act by the Karnal and Wazirabad committees.

There has been a further extension of railway communication in the Jullundur Division. The lines from Jullundur to Tanda and Rahon have been opened to traffic, and the Tanda-Dasuya-Mukerian section has been made available for goods traffic, greatly to the benefit of general trade in the Dasuya Tahsil. In the Rawalpindi Division the Mandra-Bhon railway is under construction and will probably be opened next year.

The improvement of urban sanitation continues to rank in the forefront of municipal activities. The appointment of duly qualified Health Officers, paid in whole or in part by Government, and of Sanitary Inspectors, upon which Government insisted last year, has received the attention of most of the committees concerned, and the posts have in most cases been filled.

Some committees are, however, experiencing difficulty at present in obtaining the services of Health Officers with the requisite qualifications on the salary prescribed. The Lieutenant-Governor is not, however, disposed to relax the rules that have been made in order to meet a purely temporary difficulty. Drainage schemes figure prominently in the programmes of sanitary improvement: such schemes are in process of construction at Wazirabad, Murree, and Ferozepore, and particularly at Amritsar, where a system of underground drainage is being accompanied by the repaving of the streets and lanes of the city. The results that are being achieved are eminently satisfactory, but His Honour trusts that the remarks of the Committee's Health Officer as to the breaking up of newly laid paving in order to make alterations or additions to the water-supply pipes will receive due attention. The Lahore sewage scheme, towards the cost of which Government has made a large grant, has not yet assumed a final shape, but it is hoped that the commencement of the work will not be long delayed. An important drainage scheme has also been prepared for Multan, and Government has made a liberal grant towards its cost. Similar schemes are under consideration in Gujranwala, Jhelum, Panipat and Rohtak, and grants have been made to the committees of Rupar and Kalka by the Sanitary Board towards the cost of drainage works which have been sanctioned. The provision of an adequate water-supply is also receiving attention, and projects are under consideration in Multan, Mianwali, Isa Khel, Pind Dadan Khan and Rohtak, while extensions of existing systems are contemplated in Lyallpur and other towns in the Lyallpur District.

To all such schemes Government has been prepared to contribute generously, but on the principle always of helping only those who help themselves. In the present circumstances of financial stringency there must necessarily be a large curtailment of Government grants for such objects, but this will not be entirely regrettable if it checks the elaboration of large schemes for which the present resources of the committees themselves are quite inadequate. His Honour agrees with the Commissioner of Lahore that committees should not be encouraged to look to Government to provide amenities for which they are not prepared to pay if necessary by an increase of taxation.

The subject of town-planning received considerable attention during the year, and a special committee was appointed and reported on the question. Its findings were with certain modifications accepted by Government and have been circulated as the advice of a body of experts requiring due consideration when town-planning proposals are under discussion, any departure from which requires explanation and justification. The questions dealt with relate principally to the construction of new towns, but the recommendations are of importance also in connection with the improvement of existing towns, as providing the ideal to which approximation so far as circumstances permit is desirable.

One special feature of the year was the opening of cheap grain shops by several municipalities to relieve the high prices prevalent last cold weather, and Government in the special circumstances created by the war contributed a share of the cost through the Provincial Branch of the Imperial Relief Fund. There is reason to believe that these cheap grain shops did much to ease the situation in the larger towns.

ORDER.—Ordered that the copies of the foregoing remarks be forwarded to all Commissioners of Divisions and Deputy Commissioners of Districts in the Punjab and the Secretary to the Government, Punjab, Public Works Department, Buildings and Roads Branch, and be submitted to the Government of India in the Education Department.

Also, that the remarks and a translation of them be published in the *Punjab Government Gazette*, English and Urdu versions, respectively, and that copies of the Urdu translation be supplied to Deputy Commissioners for the information of the municipal committees.

By order of His Honour the Lieutenant-Governor, Punjab,

O. F. LUMSDEN,

Financial Secretary to Government, Punjab.

2221 CS—454—21-12-15—SGPP Lahore.

Abstract of Form No. 1 *of the Municipal Fund returns for the year* 1914-15.

Particulars.			
Number of Municipalities under Act III of 1911			103
Population within Municipal limits			1,623,454
Number of towns of which the Municipal Committees are appointed by election only.			*Nil.*
Number of towns of which the Municipal Committees are appointed partly by election and partly by nomination.			72
Number of towns of which the Municipal Committees are appointed by nomination only.			30
Number of towns in which the Deputy Commissioner administers the Municipal Funds.			1
Aggregate number of members of Municipal Committees—			
Ex-officio	219		
Nominated	406	1,174	
Elected	549		
Of the above—			
Officials			241
Non-officials			933
Europeans			96
Indians			1,078

Form No. I.

Statement showing the constitution of the Municipalities in the Punjab during the year 1914-15:

FORM No. I.

Statement showing the constitution of the Municipalities in the Punjab during the year 1914-15.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Hissar ...	1	Hissar	III of 1911.	17,162	2	10	...	12	4	8	1	11	16	...	28	78	61	
	2	Hansi		14,576	2	1	6	9	2	7	...	9	23	10	72	64	66	
	3	Bhiwani		31,100	2	10	...	12	2	10	...	12	32	7	76	63	65	
	4	Sirsa		14,629	2	1	6	9	2	7	1	8	24	...	29	71	62	
Rohtak ...	5	Rohtak		19,862	1	3	8	12	2	10	1	11	21	1	85	73	75	
	6	Jhajjar		10,617	1	3	8	12	1	11	...	12	17	...	61	72	75	
	7	Beri		7,798	2	9	...	11	2	9	1	10	12	...	38	78	70	
	8	Bahadurgarh ...		4,990	1	2	6	9	1	8	...	9	12	...	66	85	83	
	9	Gohana ...		5,438	2	1	6	9	2	7	...	9	14	...	89	67	72	
	10	Sonepat		12,014	1	2	6	9	1	8	1	8	11	...	100	96	97	
Gurgaon ...	11	Rewari		24,780	2	2	8	12	2	10	...	12	16	...	75	82	81	
	12	Palwal		9,485	1	3	5	9	1	8	1	8	21	...	100	63	67	
	13	Ferozpur-Jhirka ...		5,719	2	1	6	9	2	7	...	9	21	...	47	87	78	
	14	Hodal		5,468	1	3	...	9	1	3	...	9	18	...	72	79	78	
	15	Ballabgarh		4,053	2	7	...	9	2	7	...	9	17	...	82	71	74	
	16	Faridabad		4,487	...	3	6	9	...	9	...	9	17	...	...	71	71	

Karnal	...	17	Karnal ...	...	Municipal Act	21,018	4	...	8	12	4	8	2	10	21	...		47	68	61		
		18	Panipat ...	...		26,342	1	3	8	12	1	11	...	12	14		4	100	90·9	91·7		
		19	Kaithal ...	...		12,912	2	2	8	12	2	10	1	11	20	...		95	85·5	87		
		20	Shahabad ...	...		11,054	1	6	...	7	1	6	...	7	27		1	70	87	85		
		21	Thanesar ...	...		4,719	2	7	...	9	2	7	...	9	16		1	93·75	83	85·4		
Ambala	...	22	Ambala ...	...		24,493	3	1	8	12	3	9	2	10	70	...		12·38	73·97	58·57		
		23	Jagadhri ...	...		12,045	...	3	6	9	...	9	1	8	24		10	...	53·24	53·24		
		24	Rupar ...	...		6,935	2	1	6	9	2	7	1	8	19		2	81·57	67·32	70·48		
		25	Sadhaura ...	...		7,774	2	1	6	9	2	7	...	9	13	...		84·61	83·51	83·76		
		26	Buria ...	...		4,272	...	7	...	7	...	7	...	7	15	...		...	68·57	68·57		
Simla	...	27	Simla ...	...		33,316	3	4	...	7	4	3	5	2	54	...		75	84	79		
		28	Kasumpti ...	...		Figures not available.	1	...	...	1	1	...	1	...	...	...		...	...	...	There is no fully constituted Municipal Committee for Kasumpti. The Deputy Commissioner alone *ex-officio*, exercises the powers of a Municipal Committee.	
Kangra	...	29	Dharmsala ...	...		2,518	3	...	6	9	5	4	5	4	13	...		41·7	86·7	61·7		
Hoshiarpur	...	30	Hoshiarpur ...			20,583	2	8	10	20	2	18	...	20	16	...		40	72	69		
		31	Urmur-Tanda ...			7,016	2	1	6	9	2	7	...	9	24	...		60	68	67		
Jullundur	...	32	Jullundur ...	...		55,354	2	3	12	17	2	15	2	15	17		2	50	60	59		
		33	Kartarpur ...	...		8,631	...	3	6	9	...	9	...	9	14	...		...	65	65		
		34	Phillaur ...	...		5,224	1	2	6	9	1	8	...	9	13	...		100	68	72		
		35	Nurmahal ...	...		7,178	1	2	6	9	1	8	...	9	17	...		70	69	69		
		36	Rahon ...	..		6,292	1	2	6	9	1	8	...	9	22	...		77	74	75		
		37	Banga ...	...		4,602	...	2	4	6	...	6	...	6	21	...		...	82	82		
		38	Nakodar ...	...		8,859	1	2	6	9	1	8	...	9	22		1	95	70	73		

Statement showing the constitution of the Municipalities in the Punjab during the year 1914-15—continued.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Ludhiana ...	39	Ludhiana	III of 1911.	43,152	4	5	15	24	4	20	1	23	24	8	50	69	66	
	40	Jagraon		15,039	1	2	6	9	2	7	...	9	35	...	100	71	78	
	41	Raekot		7,510	...	3	6	9	1	8	...	9	19	...	10·5	75	68	
Ferozepore ...	42	Ferozepore		24,678	4	8	9	21	4	17	1	20	31	16	26·61	56·74	51	
	43	Fazilka		10,985	3	...	6	9	3	6	1	8	63	1	55	73	67	
	44	Muktsar		8,834	2	1	6	9	3	6	...	9	18	...	100	71·42	81	
	45	Zira		4,378	2	...	4	6	2	4	...	6	16	...	84·37	90·62	88·54	
Lahore ...	46	Lahore		210,271	4	6	20	30	10	20	10	20	24	...	39·5	71	60·5	
	47	Kasur		24,783	3	2	10	15	3	12	1	14	19	...	77·19	82·46	81·40	
	48	Khem Karan ...		5,732	1	1	4	6	1	5	...	6	15	...	93·4	94·3	94·2	
	49	Chunian		7,151	3	1	8	12	4	8	1	11	15	...	75	57	63	
Amritsar ...	50	Amritsar		151,339	1	8	18	27	1	26	2	25	52	...	100	59·76	61·25	
	51	Tarn Taran		4,260	1	2	6	9	1	8	...	9	26	...	100	78·8	81·1	

Gurdaspur ...	52	Dalhousie	Municipal Act	2,445	4	3	...	12	6	6	9	3	9	...		59·25	64·81	62·03	
	53	Gurdaspur		5,133	2	1	6	9	3	6	1	8	17	...		86·27	83·33	84·31	
	54	Dinanagar		4,154	2	5	...	7	3	4	...	7	23	...		98·55	71·74	83·23	
	55	Pathankot		7,007	2	1	6	9	3	6	...	9	13		3	59	80·76	73·5	
	56	Batala		26,430	2	3	11	16	2	14	...	16	20		3	70	52·5	54·68	
	57	Dera Baba Nanak ...		4,556	1	2	6	9	1	8	..	9	20	...		75	76·25	76·11	
Sialkot ...	58	Sialkot		48,595	3	2	11	16	3	13	2	14	16	...		75	85	83	
	59	Pasrur		7,566	2	1	6	9	2	7	...	9	19	...		84	78	79	
Gujranwala ...	60	Gujranwala		29,472	3	4	14	21	3	18	3	18	22	...		67	61	62	
	61	Wazirabad		17,146	2	1	6	9	2	7	...	9	8	...		100	75	81	
	62	Ramnagar*		5,256	...	2	4	6	...	6	...	6	11	...		...	100	100	*Reduced to the status of notified areas with effect from 1st April 1915.
	63	Akalgarh*		3,943	...	2	4	6	...	6	...	6	12	...		...	75	75	
	64	Eminabad		5,526	1	1	4	6	1	5	...	6	12	...		100	100	100	
	65	Sharakpur		4,482	1	1	4	6	1	5	...	6	8	...		100	100	100	
Gujrat	66	Gujrat		18,692	2	3	10	15	2	13	1	14	27		1	61·1	74·7	72·9	
	67	Jalalpur Jattan ...		11,615	1	3	8	12	1	11	...	12	29	...		68·9	75·5	75	
	68	Dinga		5,352	2	1	6	9	2	7	...	9	32	...		81·25	82·03	81·86	
	69	Kunjah		7,090	1	2	6	9	1	8	...	9	20		3	85	76·87	77·6	
Shahpur ...	70	Bhera		15,202	3	2	10	15	3	12	...	15	13		5	66·66	44·87	49·23	
	71	Miani		5,819	1	2	6	9	1	8	...	9	17		5	70·58	75·73	75·16	
	72	Khushab		10,159	1	7	...	8	1	7	...	8	14	...		85·71	90·81	90·17	
	73	Sahiwal		7,658	...	9	...	9	...	9	...	9	20	...		...	72·2	72·2	
	74	Sargodha		8,849	4	8	...	12	4	8	2	10	13	...		59·62	62·5	61·54	
Jhelum ...	75	Jhelum		12,298	2	3	10	15	2	13	1	14	11	...		81·81	81·81	81·81	
	76	Pind Dadan Khan ...		10,590	3	2	10	15	3	12	1	14	19	...		85 96	67·98	71·57	

Statement showing the constitution of the Municipalities in the Punjab during the year 1914-15—concluded.

Name of District.	Serial No. of municipalities.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911.)	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Rawalpindi ...	77	Rawalpindi	Act III of 1911.	46,642	3	4	14	21	3	18	2	19	35	2	32·4	58·1	54·4	
	78	Murree		5,076	7	7	2	16	7	9	14	2	18	...	42·8	56·1	50·4	
Attock	79	Hazro		9,950	3	9	...	12	3	9	1	11	21	3	33	77	66	
	80	Pindigheb		9,554	3	6	...	9	3	6	...	9	15	...	89	72	78	
Mianwali ...	81	Mianwali		6,224	5	10	...	15	5	10	1	14	15	...	40	60	53·3	
	82	Kalabagh		6,654	3	8	...	11	3	8	1	10	12	...	22	71	57	
	83	Bhakkar		5,388	3	8	...	11	3	8	...	11	17	...	100	64	74	
	84	Isa Khel		6,868	5	12	...	17	5	12	...	17	10	2	63	52	56	
Montgomery ...	85	Montgomery ...		8,129	4	1	8	13	4	9	1	12	19	...	78	63	67	
	86	Kamalia		8,287	2	2	8	12	2	10	...	12	14	...	74	80	79	
	87	Pakpattan		7,915	3	6	...	9	3	6	...	9	14	...	85	55	65	
Lyallpur ...	88	Lyallpur		19,578	3	4	4	11	3	8	3	8	25	...	48	70	64	
	89	Gojra		5,417	...	6	...	6	...	6	...	6	18	5	...	66	66	
Jhang ...	90	Jhang-Maghiana ...		25,914	4	2	12	18	4	14	1	17	25	...	81	77·01	78	
	91	Chiniot		14,085	3	1	8	12	3	9	...	12	24	4	14	36	30	
Multan ...	92	Multan		85,747	4	4	16	24	5	19	2	22	44	...	22·27	84·45	71·49	
	93	Shujabad		6,334	2	3	10	15	2	13	...	15	13	...	96·15	64·49	68·71	

Muzaffargarh ...	94	Muzaffergarh ...	...	Municipal	4,387	3	2	6	11	3	8	...	11	18	...	66	75	73		
	95	Khangarh ...	...		3,349	1	2	6	9	1	8	...	9	14	...	50	81	78		
	96	Alipur ...	...		3,312	3	6	...	9	3	6	...	9	12	...	100	82	88		
	97	Leiah ...	...		8,173	4	10	...	14	4	10	...	14	14	...	50	70	64		
	98	Karor ...	...		3,503	3	8	...	11	3	8	...	11	9	...	15	62	49		
Dera Ghazi Khan ...	99	Jampur ...	...		6,517	2	8	...	10	2	8	...	10	19	...	86·84	72·36	75·26		
	100	Dajal ...	...		6,893	2	8	...	10	2	8	...	10	14	...	75	70·54	71·43		
	101	Rajanpur ...	...		3,704	3	8	...	11	3	8	1	10	27	...	85·19	56·94	64·64		
	102	Mithankot ...	...		2,589	2	6	...	8	2	6	1	7	35	...	91.4	41·4	83·9		
	103	Dera Ghazi Khan ...			16,853	7	14	...	21	7	14	5	16	44	1	28·57	64·29	52·76		
		Total	...		16,23,454	219	406	549	1,174	241	933	96	1,078	...	...	...	...	...		

Abstract of Form No. II of the Municipal Fund Returns for the year 1914-15.

Particulars.	Amount.	Total.
System of Municipal taxation in force—	Rs.	Rs.
Octroi in force in 96 towns.		
Tax on houses and lands in 13 towns.		
Tax on animals and vehicles in 16 towns.		
Tax on professions and trades in no town.		
Tolls on roads and ferries in 2 towns.		
Water-rate in 7 towns.		
Lighting rate in no town.		
Conservancy (including scavenging and latrine rates) in 6 towns.		
Other taxes—Tax on servants in 3 towns.		
Tax on dogs in 5 towns.		
Tax on shops and stalls at annual fairs in 2 towns.		
Amount of income under each head separately, being the totals for the Province.		
Municipal Rates and Taxes—		
Octroi	35,56,837	
Tax on houses and land	2,89,248	
Tax on animals and vehicles	42,364	
Tax on professions and trades	...	
Tolls on roads and ferries	3,686	
Water-rate	59,195	
Lighting rate		
Conservancy tax	4,089	
Tax on servants	4,575	
Tax on dogs	5,466	
Tax on shops and stalls at annual fairs	139	39,05,629
Realizations under Special Acts—		
From cattle-pounds	28,021	
From hackney carriages	19,034	
From licenses for the sale of spirits and drugs	1,199	
Municipal share of local rate	1,977	
Lambardari fees	567	
Land Revenue	5,786	56,584
Revenue derived from Municipal property and powers apart from taxation—		
Rents of lands, houses, serai, dák bungalows, &c.	3,40,267	
Sale-proceeds of lands and produce of lands, &c.	1,73,528	
Conservancy receipts (other than taxes and rates)	1,50,113	
Fees and revenue from Educational institutions	1,57,446	
Ditto Medical ditto	21,116	
Ditto markets and slaughter-houses	28,819	
Ditto Electrical Department	1,62,269	
Other fees—Bonded warehouse fees	6,323	
Fairs	74,581	
Sale of water	2,21,044	
Copying fees	1,555	

Abstract of Form No. II of the Municipal Fund Returns for the year 1914-15—concluded.

PARTICULARS.	Amount.	Total.
Revenue derived from Municipal property and powers apart from taxation—concluded.	Rs.	Rs.
License fees for offensive and dangerous trades	13,851	
Registration fee for sale of cattle	...	
License fees on hand-carts	4,059	
Other fees	35,171	
Fines under Municipal and other Acts	32,782	
Interest on investments—		
For general purposes	3,242	
For educational purposes	735	
For medical purposes	14,976	
Premium on loans	636	14,42,513
Grants and contributions—		
From Government—		
For general purposes	11,40,765	
For educational purposes	1,76,318	
For medical purposes	46,288	
From Local Funds—		
For general purposes	7,336	
For educational purposes	15,789	
For medical purposes	66,051	
From other sources—		
For general purposes	12,322	
For educational purposes	420	
For medical purposes	12,468	
Miscellaneous—		14,80,737
Recoveries on account of services rendered to private individuals ...	56,226	
Other items	1,66,072	2,22,298
Total income of the year excluding opening balance ...	...	71,67,771
Extraordinary and Debt—		
Sale-proceeds of Government securities and withdrawals from savings banks	...	
Loans—From Government	9,97,499	
Raised in the open market	...	
Realizations of sinking fund for payment of loans	...	
Advances—Permanent	7,256	
Others	28,996	
Deposits	91,380	11,25,131
Total receipts excluding opening balance ...	...	82,92,902
Opening balance on 1st April 1914 ...	...	37,18,358
GRAND TOTAL ...	...	1,20,11,260
Incidence of taxation per head of population	...	2 7 1
Ditto total income per head of population	...	4 6 6

Exclusive of investments amounting to Rs. 54,100

1530 CS—431—29-11-15 —SGPP Lahore.

FORM No. II.

STATEMENT SHOWING THE INCOME OF THE MUNICIPALITIES IN THE PUNJAB

DURING THE YEAR

1914-15.

FORM

Statement showing the income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	MUNICIPAL RATES								
					Octroi.								
					(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Class IX (Miscellaneous).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA.	HISSAR.	1	Hissar ...	14,754	12,194	788	318	1,638	481	350	4,957	484	...
		2	Hansi ...	11,630	14,154	715	373	1,551	371	698	2,974	777	256
		3	Bhiwani ...	50,555	24,168	608	1,657	10,770	3,412	588	9,089	2,032	1,760
		4	Sirsa ...	18,096	21,820	655	...	2,097	1,202	1,442	5,799	1,140	...
	ROHTAK.	5	Rohtak ...	29,996	13,511	1,020	868	3,266	950	97	2,990	1,371	20
		6	Jhajjar ...	12,196	5,801	561	249	789	342	56	2,502	112	...
		7	Beri ...	10,147	2,802	...	264	1,291	116	159	1,141	169	...
		8	Rahadurgarh ...	3,126	3,074	295	74	384	92	67	1,353	87	...
		9	Gohana ...	4,279	3,841	256	111	541	254	...	1,191	152	...
		10	Sonepat ...	14,092	12,016	639	274	1,838	453	234	3,367	858	...
	GURGAON.	11	Rewari ...	28,872	22,933	2,139	1,784	2,376	...	490	6,732	...	...
		12	Palwal ...	23,055	12 042	443	203	669	601	168	1,782	595	...
		13	Firozpur-Jhirka ...	7,269	4,044	350	57	...	52	...	1,010	...	...
		14	Hodal ...	4,591	5,057	295	...	548	...	...	1,231	...	...
		15	Ballabgarh ...	22,272	7,559	170	80	1,211	43	131	1,598	275	...
		16	Faridabad ...	5,914	4 853	231	191	596	127	102	621	131	...
	KARNAL.	17	Karnal ...	37,726	22,929	2,444	1,386	1,981	2,230	620	6,599	849	...
		18	Panipat ...	39,261	16,894	3,149	1,114	1,836	2,210	324	4,893	1,000	...
		19	Kaithal ...	16,332	7,055	923	466	1,465	919	270	3,304	425	...
		20	Shahabad ...	12,673	6,973	916	687	922	949	140	2,792	396	...
		21	Thanesar ...	981	5,147	...	137	240	403	72	1,181	214	165
	AMBALA.	22	Ambala ...	25,628	26,208	1,903	3 810	6,559	1,141	...	12,549	2,157	...
		23	Jagadhri ...	24,242	11,558	...	1,735	2,155	3,418	619	3,771	521	64
		24	Rupar ...	19,277	6,780	345	876	962	790	167	3,736	1,124	417
		25	Sadhaura ...	12,459	4,358	294	522	550	221	166	1,855	307	...
		26	Buriya ...	2,914	2,530	439	297	166	...	90	740	2	...
	SIMLA.	27	Simla ...	81,075	64,825	13,816	10,220	5,604	3,655	7,490	34,354	11,822	...
		28	Kasumpti ...	8,011	...	...	...	...	...	...	...	...	...
JULLUNDUR.	KANGRA.	29	Dharmsala ...	2,283	...	...	...	...	...	...	...	...	...
	HOSHIARPUR.	30	Hoshiarpur ...	7,926	17,935	1,685	2,384	2,272	2,228	555	5,900	1,664	1,882
		31	Urmar-Tanda ...	6,306	5,385	466	508	606	219	190	1,721	278	...

14	15	16	17	18	19	20	21	22
AND TAXES.								
(f) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	21,210	...	227	...	...	...	...	...
...	21,849	..	324	...	...	...	...	...
...	54,284	...	...	...	...	...	...	...
...	34,155	...	702	...	...	...	...	...
...	29 093	1,906	...	...	...	...	...	...
...	10,412	...	...	...	...	...	...	...
...	5,942	...	...	...	...	...	...	...
...	5,425	...	...	...	...	...	...	...
...	6,346	...	...	...	...	...	...	...
...	19,674	...	...	...	...	...	...	...
...	36,454	...	252	...	...	...	...	...
...	16,508	...	231	...	...	...	...	...
...	5,513	...	...	...	...	...	...	...
...	7,131	...	...	...	...	...	...	...
...	11,067	...	...	...	...	...	...	...
...	6,857	...	84	...	...	...	...	...
...	39,038	...	...	...	...	...	...	...
...	31,420	...	...	...	...	...	...	...
...	14,827	...	...	...	...	...	...	...
...	13,775	...	...	...	...	...	...	...
...	7,559	...	...	...	...	...	...	...
...	54,322	6,656	...	...	...	...	...	...
...	23,841	...	...	...	...	...	...	...
...	15,197	...	...	...	...	...	...	...
...	8,273	...	...	...	...	...	...	...
...	4,264	...	...	...	...	...	...	22
...	1,51,286	2,18,095	8,932	...	...	39,219	...	163
...	...	3,443	218	...	...	494	...	...
...	...	1,762	...	...	..	999	...	632
...	36,005	...	...	...	...	...	...	...
...	9,373	...	...	...	...	...	...	...

23	23 (a)	23 (b)	24	25	26	27	27 (a)	27 (b)	28
Municipal Rates and Taxes—*concluded.*				Realizations under Special Acts.					
Other taxes.						*From other sources.*			
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	21,487	852	55	...	...	...	907
...	...	...	22,173	859	...	...	...	...	859
...	...	...	54,284	466	...	...	...	...	466
...	...	...	34,857	992	...	...	...	...	992
...	...	...	30,999	594	...	...	...	...	594
...	...	...	10,412	695	...	...	...	...	695
...	...	...	5,942	236	...	...	...	...	236
...	...	...	5,425	313	...	...	...	...	313
...	...	...	6,346	...	...	...	...	...	...
...	...	...	19,674	...	476	...	...	...	476
...	...	...	36,706	638	...	...	...	...	638
...	...	...	16,739	498	...	...	...	...	498
...	...	...	5,513	232	...	...	...	...	262
...	...	...	7,131	309	...	...	...	...	309
...	...	...	11,067	...	...	...	...	...	...
...	...	...	6,941	...	...	...	...	...	...
...	...	...	39,038	...	...	...	...	...	...
...	...	...	31,420	188	...	...	...	...	188
...	...	...	14,827	324	...	...	...	...	324
...	...	...	13,775	...	...	...	...	...	...
...	...	...	7,559	...	...	...	...	...	...
...	...	...	60,978	404	...	...	...	...	404
...	...	...	23,841	...	...	...	...	...	...
...	...	...	15,197	457	...	...	...	...	457
...	...	29	8,302	252	...	...	...	...	252
...	...	...	4,286	...	...	...	...	...	...
...	4,291	...	4,21,986	57	...	...	...	...	57
...	66	...	4,221	...	...	...	...	...	...
139	46	...	3,578	302	...	...	...	...	302
...	...	...	36,005	348	104	...	...	...	452
...	...	...	9,373	301	...	...	...	...	301

29	30	31	32	33	34	35	36	36 (*a*)	36 (*b*)
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Rents of lands, houses, serais, rest-houses, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from Electrical Department.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,030	102	1,357	...	405	150	...	...	...	...
578	5	571	2,268	111	358	...	...	...	...
724	47	927	2,429	164	...	...	...	...	...
1,127	232	829	2,764	91	412	...	...	...	...
2,605	237	109	51	284	359	...	...	...	...
241	47	300	3,082	61	112	...	...	...	...
280	...	62	2,364	...	...	...	...	...	...
127	...	50	865	11	57	...	...	...	...
563	4	313	1,897	43	46	...	...	...	...
490	71	252	3,696	...	547	...	28	...	...
2,896	...	111	347	49	...	...	...	...	...
544	...	220	2,341	11	...	...	...	...	...
682	70	8	322	32	...	...	...	...	...
339	...	56	524	21	...	...	...	...	...
230	...	59	423	...	...	...	...	...	...
671	26	175	311	...	...	...	...	...	...
3	...	134	142	...	117	...	...	...	...
120	...	98	4,180	...	...	...	...	...	...
387	43	122	3,226	...	170	...	...	...	...
...	...	100	509	...	49	...	...	...	...
96	...	...	204	...	...	...	...	...	...
904	379	957	15	448	1,415	...	...	...	13,741
136	20	212	4,702	20	...	...	...	...	...
455	...	126	7,492	274	511	...	...	...	...
127	459	205	173	74	49	...	...	...	...
...	...	...	262	...	...	...	...	...	...
46,454	35,103	262	1,608	8,121	...	1,62,269	...	...	26,607
...	...	...	...	...	...	...	...	...	...
516	2,311	...	106	45	216	...	...	...	...
1,650	495	766	212	412	165	...	...	...	...
...	50	82	...	...	...	...	...	...	...

36 (c)	36 (d)	36 (e)	36 (f)	36 (g)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.					Fines under Municipal and other Acts.	*Interest on investment.*			Premium on loans.	Total.
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs,
...	...	...	...	...	84	...	...	...	...	3,128
3	40	...	...	...	43	...	...	...	...	3,979
15	...	...	851	...	117	...	...	87	...	5,361
...	...	...	...	...	69	...	...	17	...	5,541
19	323	...	534	...	266	...	...	52	...	4,839
6	...	...	...	...	21	...	...	...	...	3,870
...	80	...	...	...	76	...	360	...	...	3,222
1	...	...	...		17	...	...	...	...	1,128
4	...	...	...	...	36	...	...	...	...	2,986
114	9	...	...	2	180	...	...	...	...	5,389
6	...	...	...	...	116	...	...	...	...	3,525
...	...	...	...	...	117	...	...	...	...	3,283
...	...	...	...	...	12	...	...	...	...	1,126
...	...	...	...	...	85	...	...	...	...	1,025
2	...	...	...	...	147	...	...	...	...	861
...	...	...	...	...	19	...	...	...	...	1,203
5	...	...	155	2	82	...	140	...	...	730
...	...	...	224	...	67	...	...	...	...	4,689
11	4	...	...	4	24	...	...	...	...	3,991
23	...	...	...	...	...	...	...	...	...	681
1	...	...	201	...	18	...	...	...	...	520
13	...	...	...	65	267	...	179	...	...	18,383
4	...	...	...		15	...	...	...	...	5,109
5	...	...	...	35	92	204	...	...	...	9,194
4	...	...	...	...	5	...	...	...	...	1,096
1	...	...	...	...	18	...	...	...	...	279
117	314	...	1,128	3,522	2,716	905	...	...	89	2,89,165
...	...	...	...	...	...	...	...	...	...	...
...	4	...	...	...	38	...	...	...	...	3,236
13	112	...	...	22	254	70	...	...	...	4,171
2	...	...	...	...	23	...	...	...	...	157

43	44	45	46	47	48	49	50	51	52

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For education l purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
300	347	...	...	...	1,324	...	...	...	1,971
...	783	...	...	...	...	...	...	1	784
...	2,166	...	...	...	1,500	...	...	10	3,686
350	1,947	...	...	...	1,000	...	...	...	3,297
96	1,099	120	221	...	5,000	200	...	...	6,736
...	1,435	...	...	1,056	1,170	...	...	...	3,661
...	785	...	...	1,082	...	...	...	...	1,867
80	1,194	...	...	944	1,300	...	...	...	3,518
...	2,328	...	...	888	1,368	...	...	...	4,584
...	381	...	...	666	...	...	...	...	1,047
...	3,291	...	...	...	430	...	...	74	3,795
...	771	500	...	381	480	...	...	40	2,172
...	1,070	...	...	38	480	...	...	1	1,950
...	1,454	100	...	720	800	...	...	76	3,150
...	1,321	...	...	800	...	...	...	...	2,121
...	1,060	...	...	750	...	...	...	...	1,810
250	1,278	...	...	...	...	...	...	...	1,528
...	1,272	...	...	840	...	...	...	...	2,112
380	1,295	...	...	432	...	...	...	...	2,107
...	2,141	...	...	518	...	...	...	...	2,659
...	1,373	...	...	386	...	...	...	...	1,759
4,199	1,936	30	...	...	3,900	30	...	...	10,095
1,000	2,342	...	...	660	1,900	...	...	84	5,986
15,825	16,829	500	...	1,000	2,000	...	...	33	36,387
...	584	...	...	...	800	...	...	...	1,384
...	854	...	...	430	...	...	...	...	1,284
5,02,530	1,690	21,500	...	...	...	...	...	...	5,25,720
2,750	...	...	...	...	...	...	...	...	2,750
1,600	472	...	100	...	...	...	...	...	2,172
...	2,253	...	...	...	1,750	91	...	...	4,094
...	...	...	...	...	...	...	...	...	...

53	54	55	56	57	58	59	60
Miscellaneous.			Total income of year, excluding opening balance.	Extra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawal from savings bank.	Loans.		Realization of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	138	138	27,581	...	...	...	...
...	1,151	1,151	28,946	...	...	...	...
...	696	696	64,193	...	...	...	...
...	972	972	45,659	...	...	...	...
...	260	260	43,428	...	...	...	...
...	302	302	18,940	...	...	...	...
...	13	13	11,280	...	...	...	...
...	94	94	10,478	...	...	...	...
...	30	30	13,866	...	...	...	...
...	130	130	26,716	...	...	...	...
...	1,135	1,135	45,799	...	...	...	...
...	165	165	22,807	...	...	...	...
...	156	156	9,007	...	...	...	...
...	23	23	11,638	...	...	...	...
12	354	366	14,415	...	...	...	...
...	...	...	9,953	...	...	...	...
152	3,361	3,513	44,809	...	...	...	...
...	311	311	38,720	...	...	...	...
...	272	272	21,521	...	...	...	...
...	186	186	17,301	...	...	...	...
...	27	27	9,865	...	...	...	...
78	291	369	90,229	...	...	...	...
...	234	234	35,170	...	...	...	...
...	52	52	61,287	...	...	...	...
...	242	242	11,276	...	...	...	...
..	9	9	5,858	...	...	...	...
103	23,945	24,048	12,60,976	...	3,79,797	...	...
...	15	15	6,986	...	...	...	...
698	...	698	9,986	...	...	...	...
...	66	66	44,788	...	...	...	...
...	65	65	9,896	...	...	...	...

No. II.

in the Punjab during the year 1914-15.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	1,352	317	1,669	29,250	44,004	1 3 9	1 9 8	
...	...	...	...	28,946	40,576	1 8 6	1 15 8	
...	...	...	...	64,493	1,15,048	1 11 11	2 1 2	
...	88	...	88	45,747	63,843	2 6 1	3 2 0	
...	...	2,174	2,174	45,602	75,598	1 9 0	2 3 0	
...	...	...	...	18,940	31,136	0 15 8	1 12 7	
...	17	...	17	11,207	21,444	0 12 2	1 7 2	
...	...	...	...	10,478	18,604	1 1 5	2 1 7	
..	...	...	...	13,866	18,145	1 2 0	2 8 0	
...	4	454	458	27,174	41,266	1 10 2	2 3 7	
...	...	...	...	45,799	74,671	1 7 8	1 13 7	
...	...	...	...	22,807	45,862	1 12 3	2 6 6	
...	...	...	...	9,007	16,276	0 15 5	1 9 2	
...	...	...	...	11,638	16,229	1 4 10	2 2 1	
...	...	318	318	14,733	37,005	2 11 8	3 8 11	
...	...	...	...	9,953	15,867	1 8 9	2 3 6	
...	...	153	153	44,962	82,688	1 13 9	2 2 1	
...	...	...	...	38,720	77,981	1 3 1	1 7 6	
...	...	...	...	21,521	37,853	1 2 4	1 10 8	
...	...	...	...	17,301	29,974	1 3 11	1 9 0	
...	...	...	...	9,865	10,846	1 9 8	2 1 5	
...	8,541	...	8,541	98,770	1,24,398	2 7 10	3 10 11	
...	748	...	748	35,918	60,160	1 15 8	2 14 8	
...	108	...	108	61,395	80,672	2 3 1	3 13 5	
104	55	...	159	11,435	23,894	1 1 0	1 7 2	
...	7	100	107	5,965	8,879	1 0 0	1 5 11	
...	4,169	848	3,84,814	16,45,790	17,26,865	12 10 8	37 13 7	
...	...	37	37	7,023	15,034	...	...	
...	57	...	57	10,043	12,326	1 6 8	3 15 5	
...	1 805	...	1,805	46,593	54,519	2 1 0	2 9 0	
...	...	...	...	9,896	16,202	1 5 5	1 6 7	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1(a)	2	3	4	5	6	7	8	9	10	11	12	13
					MUNICIPAL RATES								
					Octroi.								
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	(*a*) Class I (Articles of food or drink for men or animals).	(*b*) Class II (Animals for slaughter).	(*c*) Class III (Fuel, lighting and washing).	(*d*) Class IV (Building materials).	(*e*) Class V (Drugs, gums and spices).	(*f*) Class VI (Tobacco).	(*g*) Class VII (Cloth).	(*h*) Class VIII (Metals).	(*i*) Class IX (Miscellaneous.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR.	JULLUNDUR.	32	Jullundur ...	76.459	36,659	3,211	4,649	5,334	1,921	1,260	9,520	3,861	1,120
		33	Kartarpur ...	4,323	4,908	219	355	1 042	490	169	1,145	258	77
		34	Phillaur ...	4,093	3.087	829	236	357	137	128	1 028	163	64
		35	Nurmahal ...	1,181	3.252	151	411	523	356	161	1,032	173	54
		36	Rahon ...	1.417	2,898	225	228	382	345	119	1,011	338	59
		37	Banga ...	2,842	3.329	118	472	616	389	69	2,004	452	68
		38	Nakodar ...	5,298	4,367	365	326	967	667	159	1,618	388	176
	LUDHIANA.	39	Ludhiana ...	97,334	54,750	3,282	2,393	12,104	2,268	1,644	17.162	6,960	3,862
		40	Jagraon ...	17,581	8,903	332	463	2,135	824	241	6,685	1,885	...
		41	Raekot ...	15,996	5,457	213	180	732	165	106	3,173	533	...
	FEROZEPORE.	42	Ferozepore ...	75,141	29,946	621	3,166	5,262	1,059	198	8,077	2,738	1,568
		43	Fazilka ...	25,779	6,814	248	668	1,117	361	518	4,865	767	...
		44	Muktsar ...	61 818	7,084	183	434	216	691	273	3,680	500	569
		45	Zira ...	2,244	3,015	81	334	571	195	116	1,645	144	145
LAHORE.	LAHORE.	46	Lahore ...	10,68,906	2,96,356	40,995	48,097	93,513	17,782	10,208	66,086	32,622	95,728
		47	Kasur ...	47,628	20,046	2,869	2,898	4,512	1,847	718	9,674	2,864	704
		48	Khem Karan ...	12,480	3,963	267	354	750	209	92	2,215	114	14
		49	Chunian ...	12,627	7,145	303	1,265	788	579	90	1,828	260	185
	AMRITSAR.	50	Amritsar ...	5,17,428	1,89,473	8,004	32,568	30,053	46,605	5,798	163,556	29,1 7	22,100
		51	Tarn Taran ...	9,107	4,874	...	394	1,233	558	134	2,232	391	129
	GURDASPUR.	52	Dalhousie ...	10,864	...	...	...	...	...	...	...	...	...
		53	Gurdaspur ...	9,214	5,335	1,117	222	1,092	277	182	3,568	...	...
		54	Dinanagar ...	4,308	5,487	167	320	660	149	260	1,113	383	133
		55	Pathankot ...	14.039	7,189	658	895	795	286	473	2,268	283	284
		56	Batala ...	21,068	18,906	1,360	2,042	2,974	779	823	7,287	2,959	413
		57	Dera Baba Nanak...	3,983	4,449	100	283	781	198	125	1,317	225	93
	SIALKOT.	58	Sialkot ...	1,77,363	70,605	7,701	9,730	14,760	3,148	2,483	33,459	10,760	...
		59	Pasrur ...	4,869	3,953	407	476	1,053	124	127	1,438	195	97

14	15	16	17	18	19	20	21	22

AND TAXES.

(7)								
Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	67,535	...	...	...	...	...	...	...
...	8,663	...	...	...	...	...	...	...
...	6,029	...	...	...	...	...	...	...
...	6,113	...	...	...	...	...	...	...
...	5,605	...	...	...	...	...	...	...
...	7,517	...	...	...	...	...	...	...
...	9,033	...	...	...	...	...	...	...
...	1,04,425	...	...	...	...	...	...	...
...	21,468	...	...	...	...	...	...	...
...	10,559	...	...	...	...	...	...	...
...	52,635	...	...	...	...	...	...	...
...	14,858	...	...	...	...	...	...	...
...	13,630	...	...	...	...	...	...	...
...	6,246	...	...	...	...	...	...	...
350	7,01,737	...	18,966	...	...	3	...	...
...	46,132	...	...	...	...	...	...	...
...	7,978	...	...	...	...	...	...	...
...	12,443	...	...	...	...	...	...	...
140	4,27,414	...	7,748	...	...	...	...	...
...	9,945	...	...	...	...	...	...	...
...	...	9,408	352	...	...	3,465	...	3,043
...	11,793	...	...	...	...	...	...	...
...	8,692	...	...	...	...	...	...	...
...	13,131	...	...	...	...	...	...	...
...	37,543	1,749	31	...	...	...	...	...
...	7,571	...	...	...	...	...	...	...
2,612	1,55,258	...	1,488	...	946	...	...	...
...	7,870	...	...	...	...	...	...	...

23	23 (*a*)	23 (*b*)	24	25	26	27	27 (*a*)	27 (*b*)	28
Municipal Rates and Taxes—*concluded.*				Realizations under Special Acts.					
Other taxes.						*From other sources.*			
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	67,535	310	880	...	...	...	1,190
...	...	...	8,663	290	...	...	...	...	290
...	...	...	6,029	357	...	...	...	...	357
...	...	...	6,113	214	...	...	...	...	214
...	...	...	5,605	845	...	...	...	...	845
...	...	...	7,517	450	...	...	...	...	450
...	...	...	9,033	316	...	...	...	...	316
...	...	...	1,04,425	1,463	...	...	...	...	1,463
...	...	...	21,468	300	...	...	...	...	300
...	...	...	10,559	377	...	...	...	...	377
...	...	...	52,635	...	422	...	...	...	422
...	...	...	14,858	1,309	...	...	...	...	1,309
...	...	...	13,630	...	257	...	...	...	257
...	...	...	6,246	...	681	...	...	...	681
...	...	...	7,20,706	...	5,117	...	1,977	...	7,094
...	...	...	46,132	294	...	...	...	...	294
...	...	...	7,978	6	...	...	...	...	6
...	...	...	12,443	383	...	...	...	...	383
...	...	...	4,35,162	1,647	1,983	...	...	...	3,630
...	...	...	9,945	...	...	...	...	...	...
1,206	426	...	17,900	...	...	1,199	...	...	1,199
...	...	...	11,793	1,155	128	...	...	...	1,283
...	...	...	8,692	...	...	...	...	...	...
...	...	...	13,131	1,582	...	...	...	...	1,582
...	...	...	39,323	...	268	...	...	...	268
...	...	...	7,571	...	...	...	...	...	...
...	...	110	1,57,802	700	171	...	...	...	871
...	...	...	7,870	...	59	...	...	...	59

29	30	31	32	33	34	35	36	36 (*a*)	36 (*b*)
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Rents of lands, houses, serais, rest-houses, dâk bunglows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.* Trade warehouse.	*Other fees.* Fairs.	*Other fees.* Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,072	891	1,442	...	86	459	...	...	4,496	...
6	...	200	...	48	...	...	...	...	...
2,828	119	165	...	...	117	...	...	...	...
8	6	170	...	...	...	...	...	...	...
...	...	251	...	...	...	...	3	...	...
51	...	172	...	...	19	...	...	...	...
154	75	326	...	20	44	...	...	...	...
7,511	797	7,449	...	70	603	...	...	139	6,716
1,952	4	325	3,721	49	...	...	47	...	...
1,315	478	385	27	27	...	...	...	...	...
7,261	3,138	2,918	232	516	589	...	595	...	...
12,932	32,219	358	2,702	574	80	...	...	...	...
1,397	139	219	614	280	110	...	...	5,249	...
102	1,905	95	3,376	404	...	...	...	...	...
65,535	9,846	26,837	3,805	23	3,043	...	...	...	1,29,545
3,340	1,471	2,765	10,217	459	482	...	...	...	...
...	...	350	627	...	...	...	...	...	...
1,157	704	945	3,865	...	...	...	...	...	...
24,818	26,709	43,422	1,690	2,853	...	...	...	55,666	33,532
903	184	654	...	91	267	...	...	229	...
2,541	3,296	28	...	353	704	...	...	...	...
965	145	376	...	...	...	...	...	...	...
40	...	550	...	69	...	...	...	...	...
1,310	190	451	2,673	264	...	...	1	...	...
5,700	436	3,586	10,081	19	...	...	...	...	...
236	...	800	...	52	262	...	...	...	...
6,066	432	6,679	400	160	450	...	1,476	4,367	...
2,757	...	125	244	...	38	...	...	...	...

36 (c)	36 (d)	36 (e)	36 (f)	36 (g)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.					Fines under Municipal and other Acts.	*Interest on investment.*			Premium on loans.	Total.
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	690	...	...	...	664	...	...	...	...	11,800
5	...	...	...	237	99	...	...	35	...	630
2	...	...	...	48	29	...	...	70	...	3,378
2	...	...	...	11	2	...	...	52	...	251
...	1	...	...	22	60	...	...	70	...	407
4	...	...	...	319	113	...	...	18	...	696
7	...	...	...	109	89	...	...	70	...	894
14	301	...	...	...	227	...	...	17	...	23,844
4	...	...	...	...	113	...	...	...	...	6,215
3	...	...	...	...	...	...	...	...	...	2,235
10	53	...	...	...	633	...	...	70	...	16,015
6	...	...	480	...	172	...	...	18	...	49,541
2	...	...	...	...	85	...	...	...	...	8,095
...	...	...	...	...	225	...	...	...	...	6,107
186	1,728	...	...	...	7,556	679	...	...	...	2,48,783
28	...	...	...	...	135	...	...	52	...	18,949
1	...	...	...	...	9	...	...	...	...	987
2	...	...	...	...	31	...	...	...	...	6,704
181	4,507	...	...	27,995	7,113	147	...	...	553	2,29,186
2	77	...	...	...	701	...	...	...	...	3,108
1	113	...	21	382	219	...	...	...	...	7,658
17	228	...	...	...	216	...	...	...	...	1,947
6	159	...	...	...	6	...	...	17	...	847
13	154	...	...	1,031	164	...	...	...	...	6,251
...	618	...	...	...	330	...	...	...	...	20,770
...	83	...	...	...	5	...	...	...	...	1,438
56	231	...	...	...	288	...	...	113	...	20,708
...	2	...	...	...	...	...	...	...	...	3,166

43	44	45	46	47	48	49	50	51	52
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,659	1,966	1,434	1,501	...	4,350	...	...	130	13,040
...	...	67	...	...	1,035	...	120	429	1 651
391	...	67	...	...	708	...	...	467	1,633
57	...	50	...	...	550	...	...	34	691
61	...	50	...	...	700	684	...	321	1,766
34	...	...	...	...	683	...	...	163	880
207	...	67	...	...	750	...	...	166	1,190
...	4,488	...	160	...	2,042	...	...	607	7,297
...	...	...	...	...	300	...	...	...	300
...	...	...	...	...	700	...	...	...	700
...	2,150	80	...	...	...	...	...	...	2,230
...	417	7,580	...	...	...	...	...	1,199	9,196
...	1,444	80	...	...	...	...	...	...	1,524
80	...	...	...	225	500	...	...	...	805
64,550	11,963	9,000	...	...	...	7,552	...	70	93,135
2,000	1,071	...	...	30	1,440	...	...	...	4,541
...	1,484	...	...	168	...	...	...	...	1,652
...	595	...	...	96	800	...	...	96	1,587
6,274	22,217	...	...	...	...	...	...	5,119	33,610
...	...	...	...	...	...	...	...	...	...
5,300	...	1,500	...	...	...	...	...	...	6,300
...	311	300	...	...	...	...	...	...	611
...	...	...	...	...	...	...	...	...	...
1,386	...	200	...	...	...	...	...	...	1,586
...	4,676	800	...	...	...	...	...	590	6,066
...	...	5	...	...	610	...	...	...	660
3,500	7,443	...	648	...	1,350	...	...	50	12 991
10,700	1,168	...	...	...	...	...	...	...	11,868

53.	54	55	56	57	58	59	60
Miscellaneous.				Extr			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	Loans.		Realization of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	148	193	93,758	...	...	...	...
...	40	40	11,274	...	...	...	...
...	29	29	11,426	...	...	...	...
...	45	45	7,314	...	...	...	...
171	151	322	8,945	...	...	...	...
...	85	85	9,628	...	...	...	...
...	103	103	11,536	...	...	...	...
7,006	633	7,639	1,44,668	...	...	...	...
...	73	73	28,356	...	...	...	...
1	30	31	13,902	...	...	...	...
10	619	629	71,931	...	...	...	...
619	1,474	2,093	76,997	...	...	...	...
...	128	128	23,634	...	...	...	...
...	40	40	13,879	...	...	...	...
42,615	16,822	59,437	11,29,155	...	...	...	...
...	916	916	70,832	...	...	...	...
...	48	48	10,671	...	...	...	...
30	287	317	21,434	...	...	...	...
205	32,737	32,942	7,34,530	...	4,50,000	...	...
46	229	275	13,328	...	...	...	...
20	308	328	33,885	...	...	...	...
...	167	167	15,801	...	...	...	...
246	45	291	9,830	...	...	...	...
...	221	221	22,771	...	...	...	...
11	1,358	1,369	67,796	...	...	...	...
...	281	281	9,950	...	...	...	...
521	729	1,250	1,93,622	...	1,47,702	...	...
80	112	192	23,155	...	...	...	...

No. II—CONTINUED.

in the Punjab during the year 1914-15—continued.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	...	...	93,758	1,70,217	1 3 6	1 11 1	
...	...	...	...	11,274	15,597	1 0 1	1 4 1	
...	...	...	...	11,426	15,519	1 2 5	2 2 11	
...	...	...	...	7,314	8,495	0 13 8	1 0 4	
...	...	...	...	8,945	10,362	0 14 3	1 6 9	
...	...	...	...	9,628	12,470	1 10 1	2 1 5	
...	...	...	...	11,536	16,834	1 0 4	1 4 10	
3,240	...	...	3,240	1,47,908	2,45,242	2 6 9	3 5 7	
...	415	...	415	28,771	46,352	1 6 10	1 14 2	
...	300	...	300	14,202	30,198	1 6 6	1 13 7	
1,715	2,466	...	4,181	76,112	1,51,253	2 2 2	2 14 7	
...	...	4,241	4,241	81,238	1,07,017	1 5 7	7 0 0	
142	105	1,337	1,584	25,218	87,036	1 8 8	2 10 9	
...	...	...	...	13,879	16,123	1 6 10	3 2 10	
...	2,447	...	2,447	11,31,602	22,00,508	3 6 10	5 6 1	
...	...	...	...	70,832	1,18,460	1 13 9	2 13 8	
330	...	...	330	11,001	23,481	1 6 4	1 13 9	
240	...	...	240	21,674	34,301	1 11 10	3 0 6	
...	5,109	4,066	4,59,175	11,93,705	17,11,138	2 14 0	4 13 7	
64	...	...	64	13,392	22,499	2 5 4	3 2 1	
...	...	868	868	84,753	45,617	7 5 2	13 13 9	
237	...	...	237	16,038	25,252	2 4 8	3 1 3	
217	...	...	217	10,047	14,355	2 1 2	2 5 11	
...	...	540	540	23,311	37,350	1 14 0	3 4 0	
540	...	...	540	68,336	89,404	1 7 10	2 9 0	
115	...	...	115	10,065	14,048	1 10 7	2 2 11	
...	...	4,226	1,51,928	3,45,550	5,22,913	3 4 0	4 0 0	
...	266	...	266	23,421	27,790	1 0 7	3 0 11	

FORM

Statement showing the Income of the Municipalities

UNDER ACT,

1	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
					MUNICIPAL RATES.								
					Octroi.								
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Class IX (Miscellaneous.)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAHORE—CONCLUDED.	GUJRANWALA.	60	Gujranwala ...	94,848	55,526	1,399	6,740	8,122	3,965	937	30,537	5,071	1,733
		61	Wazirabad ...	50,534	18,869	678	2,107	2,934	506	469	5,055	1,180	...
		62	Ramnagar ...	4,153	2,249	74	422	217	474	31	879	178	...
		63	Akalgarh ...	1,192	2,139	144	238	479	122	38	879	104	...
		64	Eminabad ...	5,757	3,372	93	210	565	149	106	870	144	...
		65	Sharakpur ...	7,258	2,994	34	178	248	94	23	818	69	...
RAWALPINDI.	GUJRAT.	66	Gujrat ...	22,560	14,952	1,579	1,623	3,723	440	193	4,516	1,832	...
		67	Jalalpur Jattan ...	6,151	6,088	434	1,476	1,724	300	90	1,563	563	66
		68	Dinga ...	1,187	2,188	102	247	984	95	42	1,334	254	...
		69	Kunjah ...	4,918	2,370	201	250	361	191	28	657	45	...
	SHAHPUR.	70	Bhera ...	33,035	13,397	584	1,902	4,387	2,824	230	6,139	1,010	279
		71	Miani ...	10,321	5,458	378	1,062	1,164	150	77	2,324	131	...
		72	Khushab ...	22,914	8,823	590	1,226	1,262	400	131	3,878	337	19
		73	Sahiwal ...	25,254	5,711	155	1,095	741	805	18	2,922	816	...
		74	Sargodha ...	17,980	...	...	...	...	...	...	...	...	...
	JHELUM.	75	Jhelum ...	9,043	24,455	1,541	3,548	4,200	1,700	731	7,167	1,139	939
		76	Pind Dadan Khan	10,663	8,918	868	4,856	1,833	476	577	2,471	1,027	...
	RAWALPINDI.	77	Rawalpindi ...	29,686	1,12,011	10,248	14,085	18,013	4,915	2,886	36,415	13,045	...
		78	Murree ...	17,430	...	...	...	...	...	...	...	...	...
	ATTOCK.	79	Hazro ...	11,727	10,188	221	859	1,518	535	16	3,386	258	...
		80	Pindigheb ...	6,491	5,808	261	969	888	181	271	1,791	195	...
	MIANWALI.	81	Mianwali ...	14,396	7,382	244	651	1,481	511	239	4,204	710	514
		82	Kalabagh ...	8,046	4,907	358	709	1,096	250	66	2,297	450	...
		83	Bhakkar ...	12,717	6,614	278	630	868	506	223	2,783	214	...
		84	Isa Khel ...	4,213	4,272	229	353	682	123	64	2,456	88	...
MULTAN.	MONTGOMERY.	85	Montgomery ...	7,556	12,720	638	732	1,673	317	335	3,230	1,266	471
		86	Kamalia ...	8,877	5,552	136	806	1,698	480	94	1,755	352	525
		87	Pakpattan ...	35,971	4,292	298	522	479	112	99	839	438	...

14	15	16	17	18	19	20	21	22

AND TAXES.

(*j*) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,14,030	...	395	...	...	...	...	...
...	31,798	...	...	...	...	...	...	...
...	4,523	...	...	...	...	...	...	...
...	4,143	...	...	...	...	...	...	...
...	5,509	...	...	...	...	...	...	...
...	4,458	...	...	...	...	...	...	...
...	28,858	123	...	...	...	...	...	...
...	12,246	...	...	...	...	...	...	...
...	5,246	...	...	...	...	...	...	...
...	4,103	...	...	...	...	...	...	...
...	80,751	...	...	...	...	...	...	...
...	10,744	...	...	...	...	...	...	...
...	16,666	...	...	...	...	...	...	...
...	12,263	...	...	...	...	...	...	...
...	...	4,996	...	...	...	3,383	...	...
185	45,605	...	...	...	...	...	...	89
...	21,026	...	...	...	...	...	...	...
5,295	2,16,913	...	...	...	...	...	...	...
...	...	11,300	299	...	...	11,632	...	...
...	16,981	...	...	...	...	...	...	...
...	10,364	...	...	...	...	...	...	...
...	15,936	...	...	...	...	...	...	...
...	10,133	...	...	...	...	...	...	...
...	12,116	...	...	...	...	...	...	...
...	8,267	...	...	...	...	...	...	...
165	21,547	...	...	...	...	...	...	140
...	11,398	...	...	...	...	...	...	...
...	7,079	...	...	...	...	...	...	...

23	23 (a)	23 (b)	24	25	26	27	27 (a)	27 (b)	27 (c)	28
Municipal Rates and Taxes—*concluded.*				Realizations under Special Acts.						
Other taxes.				*From other sources.*						
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fair.	Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	1,14,425	261		...	...	...	...	261
...	...	...	31,798	308	...	...	...	...	...	308
...	...	...	4,523	252	...	...	...	...	...	252
...	...	...	4,143	...	...	...	...	...	...	...
...	...	...	5,509	...	...	...	...	...	...	...
...	...	...	4,458	185	...	...	...	...	...	185
...	...	...	28,981	205	...	...	...	...	...	205
...	...	...	12,246	67	...	...	...	...	...	67
...	...	...	5,246	177	...	...	...	...	...	177
...	...	...	4,103	163	...	...	...	...	...	163
...	...	...	30,751	275	...	...	...	...	...	275
...	...	...	10,744	345	12	...	...	...	...	357
...	...	...	16,666	165	...	...	...	...	...	165
...	...	...	12,263	156	...	...	...	...	...	156
...	...	...	8,379	...	...	...	...	...	...	...
...	...	...	45,694	631	66	...	...	...	...	697
...	...	...	21,026	214	104	...	...	...	...	318
...	...	...	2,16,913	695	3,274	...	...	...	...	3,969
3,230	637	...	27,098	162	...	...	...	567	...	729
...	...	...	16,981	...	627	...	...	...	...	627
...	...	...	10,364	...	...	...	...	...	...	...
...	...	...	15,936	...	...	...	...	...	...	...
...	...	...	10,133	...	...	...	...	...	...	...
...	...	...	12,116	...	...	...	...	...	...	...
...	...	...	8,267	...	...	...	...	...	...	...
...	...	...	21,687	...	...	...	...	...	...	...
...	...	...	11,398	...	...	...	...	...	...	...
...	...	...	7,079	313	...	...	...	...	...	313

29	30	31	32	33	34	35	36	36 (a)	36 (b)

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Rents of lands, houses, serais, rest-houses, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,482	184	4,019	186	...	598	...	...	...	...
359	240	2,105	...	...	...	...	...	...	...
2	20	587	...		9		...	...	...
...	...	720	2,685	...	...	...	...	...	...
265	1	510	...	...	88	...	...	...	...
1,983	636	600	...	...	...	...	...	...	...
7,751	1,639	1,230	31	2	...	...	...	...	...
736	92	945	...	75	64	...	...	...	...
...	...	310	...	6	...	...	...	...	...
...	32	397	...	...	...	...	...	...	...
145	1,231	1,662	325	107	165	...	...	...	...
74	143	4	3,450	152	142	...	...	...	...
...	15	100	3,796	...	...	...	...	...	...
2	29	1,335	3,950	61	...	...	...	...	...
24,549	223	1,875	...	...	114	...	...	...	89
4,029	633	515	...	84	...	...	483	...	...
285	306	185	7,508	101	...	...	...	...	245
7,874	3,127	1,074	...	500	480	...	3,468	...	3,336
7,466	16,016	...	1,052	1,168	1,164	...	...	...	...
125	890	1,427	3,792	67	174	...	42	...	...
...	120	72	537	83	...	...	...	...	...
265	133	20	2,409	10	...	...	...	...	...
84	1	...	95	3	...	...	...	...	...
127	12	250	3,861	15	157	...	...	...	...
5	...	...	749	...	...	...	...	...	...
882	450	...	870	464	...	...	...	...	...
75	10	193	...	33	...	...	...	...	...
205	85	...	...	31	197	...	...	...	...

36 (*c*)	36 (*d*)	36 (*e*)	36 (*f*)	36 (*g*)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees.						*Interest on investments.*				
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6	518	...	...	...	629	...	...	87	...	13,709
9	...	...	...	171	67	...	...	9	...	2,960
...	...	...	...	...	...	...	...	...	9	627
...	...	...	...	...	...	...	...	...	...	3,405
...	...	...	...	...	13	...	...	12,500	...	13,377
4	...	...	...	...	19	...	...	...	...	3,242
8	24	...	116	...	357	...	...	...	...	11,158
3	32	...	...	...	98	...	...	...	...	2,045
1	4	...	...	...	...	...	...	...	...	321
1	4	...	...	...	53	...	...	...	...	487
13	90	...	...	...	58	...	...	...	...	3,796
7	80	...	...	...	40	...	...	...	...	4,092
3	...	...	...	...	53	...	...	...	...	3,967
...	61	...	...	...	36	...	...	...	...	5,474
1	...	...	...	...	139	...	...	...	...	26,990
5	57	...	348	...	256	...	...	96	...	6,505
3	223	...	...	...	12	...	...	87	...	8,955
...	710	...	...	...	2,152	...	...	796	...	23,567
97	103	...	...	809	1,578	356	...	52	...	29,861
83	27	...	1	...	321	...	...	...	...	6,949
...	20	...	...	...	42	150	...	...	...	1,054
4	...	...	...	...	108	321	...	...	...	3,270
...	...	...	...	...	27	...	...	...	...	210
...	...	...	...	...	9	...	...	...	...	4,431
...	...	...	...	...	25	...	...	...	...	779
4	274	...	...	...	44	...	...	...	...	3,185
9	...	...	...	...	21	...	...	...	...	341
4	90	...	...	...	40	...	...	...	...	455

43	44	45	46	47	48	49	50	51	52
Grants and Contributions (for general and special purposes).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,245	5,731	...	...	478	950	...	...	414	9,818
1,100	577	...	...	...	...	...	...	...	1,677
...	...	...	...	...	...	...	...	...	...
...	1,430	...	...	...	...	...	...	37	1,467
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	966	250	...	...	1,850	...	...	279	3,345
233	406	...	...	120	...	...	...	...	759
575	194	270	...	...	841	...	...	27	1,907
...	...	190	...	...	...	...	...	...	190
33,500	2,179	125	...	...	...	...	...	...	35,804
...	503	25	...	...	...	...	...	...	528
...	568	25	...	...	...	...	...	41	634
...	906	25	...	...	...	...	...	...	931
1,540	...	250	...	...	...	...	...	...	1,790
60	822	...	...	...	1,000	3,000	...	120	5,002
1,000	1,085	...	...	...	780	...	...		2,865
1,200	4,336	753	...	...	...	...	...	...	6,289
1,400	324	...	100	...	816	...	...	...	2,640
663	...	...	...	...	...	...	...	...	663
...	1,944	...	...	...	1,134	...	...	...	3,078
1,200	2,387	...	...	...	2,000	...	...	...	5,587
...	1,078	...	...	...	...	...	...	...	1,078
...	690	...	276	800	706	65	...	231	2,768
...	1,838	...	...	...	400	750	...	84	3,072
10,480	2,356	300	...	...	800	...	...	...	13,936
...	263	...	...	...	...	...	...	...	263
...	...	...	...	...	400	...	...	210	610

53	54	55	56	57	58	59	60
Miscellaneous.				Extra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	Loans.		Realization of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
316	2,497	2,813	1,41,026	...	...	...	...
...	32,052	32,052	68,795	...	...	...	...
...	86	86	5,488	...	...	...	...
...	233	233	9,248	...	...	...	...
...	51	51	18,937	...	...	...	...
...	28	28	7,913	...	...	...	...
...	1,454	1,454	45,143	...	...	...	...
...	661	661	15,778	...	...	...	...
...	321	321	7,972	...	...	...	...
...	102	102	5,045	...	...	...	...
...	407	407	71,033	...	20,000	...	...
...	414	414	16,135	...	...	...	...
...	317	317	21,749	...	...	...	...
...	939	939	19,763	...	...	...	...
...	822	822	37,981	...	...	...	...
...	615	615	58,513	...	...	...	...
...	152	152	33,316	...	...	...	...
530	881	1,411	2,52,149	...	...	...	...
...	2	2	60,330	...	...	...	...
...	1,054	1,054	26,274	...	...	...	...
...	110	110	14,606	...	...	...	...
...	91	91	24,884	...	...	...	...
...	329	329	11,750	...	...	...	...
26	...	26	19,341	...	...	...	...
...	32	32	12,150	...	...	...	...
1,127	145	1,272	40,080	...	...	...	...
...	105	105	12,107	...	...	...	...
...	241	241	8,698	...	...	...	...

No. II—CONTINUED.

in the Punjab during the year 1914-15—continued.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	345	290	635	1,41,661	2,86,509	3 14 1	4 12 7	
...	14	...	14	68,809	1,19,343	1 13 2	4 0 4	
...	...	...	...	5,488	9,641	0 13 9	1 0 8	
127	...	...	127	9,875	10,567	1 0 10	2 6 0	
34	...	...	34	18,971	24,728	0 15 11	3 6 11	
100	4	...	104	8,017	15,275	0 15 11	1 12 8	
...	...	345	345	45,488	68,048	1 8 10	2 6 8	
...	...	...	...	15,778	21,929	1 0 10	1 5 9	
...	...	...	...	7,972	9,159	0 15 8	1 8 0	
...	...	...	...	5,045	9,963	0 9 2	0 11 3	
...	...	...	20,000	91,033	1,24,068	2 0 4	4 10 9	
...	...	...	...	16,135	26,456	1 13 6	2 12 4	
...	...	...	...	21,749	44,663	1 10 2	2 2 3	
...	...	...	...	19,763	45,017	1 9 8	2 9 3	
...	...	...	...	37,981	55,961	0 15 2	4 4 8	
...	...	...	...	58,513	67,556	3 11 6	4 12 1	
...	...	...	...	33,316	43,979	2 0 0	3 2 4	
...	...	32	32	2,52,181	2,81,867	3 1 1	3 13 2	
...	...	...	...	60,330	77,760	5 5 5	11 14 2	
...	227	585	812	27,086	38,813	1 11 4	2 10 3	
...	...	...	...	14,606	21,097	1 0 8	1 7 6	
...	...	...	...	24,884	39,280	2 9 0	4 0 0	
...	...	...	...	11,750	19,796	1 8 4	1 12 3	
...	...	...	...	19,341	32,058	2 3 11	3 9 3	
...	...	...	...	12,150	16,363	1 3 3	1 12 4	
...	...	...	...	40,080	47,636	2 10 8	4 14 1	
...	...	...	...	12,107	20,984	1 6 2	1 7 6	
...	...	...	...	8,698	44,669	0 14 4	1 1 7	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions.	Names or Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	MUNICIPAL RATES								
					Octroi								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VII (Metals).	Class IX (Miscellaneous).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MULTAN—CONCLUDED.	LYALLPUR.	88	Lyallpur ...	67,240	...	...	...	...	...	...	...	...	...
		89	Gojra ...	29,314	...	...	...	...	...	...	...	...	...
	JHANG.	90	Jhang-Maghiana...	61,697	25,005	934	4,026	6,892	1,687	164	6,092	2,241	...
		91	Chiniot ...	19,089	12,203	1,668	1,496	4,392	876	167	3,383	495	192
	MULTAN.	92	Multan ...	45,320	1,06,314	6,022	21,171	17,134	12,303	3,084	34,858	10,065	15,058
		93	Shujabad ...	14,956	7,114	166	1,842	872	434	199	1,751	141	116
	MUZAFFARGARH.	94	Muzaffargarh ...	5,798	7,309	287	711	689	...	143	1,453	...	...
		95	Khangarh ...	5,479	3,212	122	416	361	...	63	1,087	...	...
		96	Alipur ...	13,794	6,140	90	668	465	85	246	1,426	61	...
		97	Leiah ...	17,381	7,347	220	899	697	371	120	2,227	161	...
		98	Karor ...	7,958	3,289	95	264	519	229	68	1,625	111	...
	DERA GHAZI KHAN.	99	Dera Ghazi Khan	47,467	1,707	93	688	368	80	18	512	57	...
		100	Jampur ...	7,379	5,990	269	745	593	543	119	2,176	...	17
		101	Dajal ...	11,948	4,917	194	2,210	747	391	277	2,535	82	349
		102	Rajanpur ...	4,610	3,282	215	449	350	65	155	927	58	58
		103	Mithankot ...	6,222	3,167	94	521	347	232	277	1,442	43	110
			GRAND TOTAL ...	*37,18,358	17,26,947	1,42,010	2,28,106	3,39,966	1,47,204	55,093	5,83,055	1,72,646	1,52,149
			GRAND TOTAL FOR 1913 14.	25,46,847	18,14,357	1,56,344	2,04,810	3,55,749	1,48,099	56,202	6,70,273	2,10,280	1,27,718

* Difference in this figure and the amount shown in the report for the year 1913-14 is chiefly due to the conversion of Dharmkot

14	15	16	17	18	19	20	21	22
AND TAXES.								
(j) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	14,894	2,115	...	...	...	...	...
...	...	5,887	...	...	2,740	...	...	...
...	47,041	...	...	...	...	...	...	...
...	24,872	...	...	...	...	...	...	...
369	2,26,398	...	...	...	...	...	...	...
...	12,695	...	...	...	...	...	...	...
525	11,117	...	...	...	...	...	...	...
...	5,261	...	...	...	...	...	...	...
...	8,181	...	...	...	...	...	...	...
...	12,042	...	...	...	...	...	...	...
...	6,200	...	...	...	...	...	...	...
...	3,523	9,069	...	...	...	...	...	...
...	10,452	...	...	...	...	...	...	...
...	11,702	...	...	...	...	...	...	...
...	5,554	...	...	...	...	...	...	...
...	6,233	...	...	...	...	...	...	...
9,661	35,56,837	2,89,288	42,864	...	3,686	59,195	...	4,089
7,155	37,50,987	2,82,128	41,649	...	3,043	55,506	...	59,916

23	23 (a)	23 (b)	24	25	26	27	27 (a)	27 (b)	27 (c)	28
Municipal Rates and Taxes—*concluded.*				Realizations under Special Acts.						
Other taxes.						*From other sources.*				
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	17,009	...	244	...	...	...	5,780	6,024
...	...	...	8,627	...	...	...	...	...	...	...
...	...	...	47,041	...	212	...	...	...	...	212
...	...	...	24,872	...	333	...	...	...	...	333
...	...	...	2,26,398	441	2,404	...	...	...	...	2,845
...	...	...	12,635	225	108	...	...	...	...	333
...	...	...	11,117	...	288	...	...	...	...	288
...	...	...	5,261	...	...	...	...	...	...	...
...	...	...	8,181	...	...	...	...	...	...	...
...	...	...	12,042	...	...	...	...	...	...	...
...	...	...	6,200	...	...	...	...	...	...	...
...	...	...	12,592	1,436	761	...	...	...	...	2,197
...	...	...	10,452	...	...	...	...	...	...	...
...	...	...	11,702	...	...	...	...	...	...	...
...	...	...	5,554	...	...	...	...	...	...	...
...	...	...	6,233	...	...	...	...	...	...	...
4,575	5,466	139	39,65,639	28,021	19,034	1,199	1,977	567	5,786	56,584
4,451	5,874	100	41,97,684	29,282	18,825	...	3,218	555	7,026	58,906

29	30	31	32	33	34	35	36	36 (*a*)	36 (*b*)
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Rents of lands, houses, serais, rest-houses, dâk bungalows, &c.	Sale-proceeds of lands and produce of lands &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from Electrical Department.	*Other fees.*		
							Trade ware-house.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34,778	1,143	2,347	2,601	103	9,471	...	...	...	5,999
6,211	...	1,270	6,292	7	1,866	...	...	4,335	306
3,725	1,063	4,788	3,883	86	133	...	...	...	...
278	...	907	4,134	234	...	...	...	...	...
5,717	2,663	6,165	837	408	1,216	...	...	...	...
81	12	520	4,728	...	392	...	...	...	...
1,047	234	397	24	...	...	...	...	...	...
398	...	600	...	21	350	...	...	...	...
146	700	1,350	1,873	4	...	...	...	...	...
236	182	645	3,106	12	39	...	180	...	...
59	89	182	...	6	...	...	...	...	...
4,626	17,633	81	41	100	...	...	...	...	878
26	...	158	1,954	6	...	...	...	...	...
...	...	...	11	46	...	...	...	...	...
100	...	33	1,827	...	...	...	...	...	...
143	757	29	20	27	...	...	...	...	...
3,40,267	1,73,528	1,50,113	1,57,446	21,116	28,819	1,62,269	6,323	74,581	2,21,044
3,15,409	2,95,970	1,46,181	1,70,687	21,162	34,535	...	5,277	88,503	2,09,741

36 (c)	36 (d)	36 (e)	36 (f)	36 (g)	37	38	39	40	41	42

REVENUE DERIVED FORM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.					Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	3	537	...	...	...	...	56,983
...	...	...	...	...	78	...	...	...	...	20,365
20	373	...	...	...	537	...	56	122	...	14,786
11	...	...	...	...	83	...	...	...	...	5,647
306	1,340	...	...	189	414	410	28	35	...	19,728
2	...	...	...	...	56	...	...	...	...	5,791
2	...	...	...	193	229	...	...	...	...	2,126
...	...	...	...	...	57	...	...	...	...	1,426
...	...	...	...	...	4	...	...	...	...	4,077
1	...	...	...	...	43	...	...	...	...	4,444
...	...	...	...	...	47	...	...	...	...	333
22	...	...	...	...	102	...	126	...	...	23,609
1	...	...	...	...	81	...	315	...	...	2,535
...	...	...	...	...	...	...	...	...	...	57
...	...	...	...	...	37	...	...	...	...	1,997
3	...	...	...	...	22	...	...	...	...	1,001
1,555	13,851	...	4,059	35,171	32,782	3,242	735	14,976	636	14,42,513
1,665	13,325	...	4,650	36,081	31,771	1,668	1,154	1,986	373	13,80,133

43	44	45	46	47	48	49	50	51	52
Grants and Contributions for general and special purposes.									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational proposes	For medical purposes.	For general purposes.	For educational purposes	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
58,776	1,241	...	4,096	...	2,500	...	...	200	67,813
5,584	...	...	...	1,500	1,500	...	...	568	9,487
150	4,624	...	204	...	1,060	...	...	376	6,414
1,500	967	...	...	...	570	...	...	...	3,037
2,50,000	15,787	...	...	...	500	...	...	...	2,66,287
...	446	...	...	846	750	...	300	20	2,362
...	777	...	...	...	...	...	...	...	777
...	...	...	...	...	150	...	...	...	150
...	216	...	...	1,130	...	...	...	28	1,374
...	456	...	...	792	944	...	...	...	2,192
...	378	...	30	...	700	...	...	...	1,108
1,42,000	935	...	...	...	480	...	...	45	1,43,480
...	635	...	...	200	900	...	...	...	1,735
...	741	...	...	...	600	...	...	...	1,341
...	608	...	...	450	...	...	...	...	1,058
...	425	...	...	...	800	...	...	...	1,225
11,40,765	1,76,318	46,288	7,336	18,769	66,051	12,322	420	12,468	14,80,737
11,19,502	1,95,669	69,106	17,555	33,136	70,792	20,835	1,456	17,609	15,44,660

53	54	55	56	57	58	59	60
Miscellaneous.				Extra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	Loans		Realization of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,382	1,782	3,164	1,50,993	...	...	...	...
...	14,918	14,918	53,397	...	...	...	...
...	2,538	2,538	70,991	...	...	...	...
...	575	575	34,464	...	...	...	...
164	6,287	6,451	5,21,709	...	...	...	...
...	74	74	21,195	...	...	...	...
...	385	385	14,693	...	...	...	...
...	97	97	6,934	...	...	...	...
...	265	265	13,897	...	...	...	...
...	52	52	18 730	...	...	...	...
...	23	23	7,714	...	...	...	...
...	1,390	1,390	1,83,268	...	...	...	...
...	61	61	14,789	...	...	...	...
...	...	...	13,100	...	...	...	...
12	931	943	9,552	...	...	...	...
...	...	...	8,459	...	...	...	...
56,226	1,66,072	2,22,298	71,67,771	...	9,97,499	...	...
65,705	1,38,207	2,03,912	73,85,300	33,476	1,68,828	...	...

No. II—CONCLUDED.

in the Punjab during the year 1914-15—concluded.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	150	150	1,51,143	2,18,383	0 13 11	7 11 5	
...	...	...	...	53,397	82,711	1 9 6	9 13 9	
...	...	5,638	5,638	76,629	1,38,326	1 13 1	2 11 10	
...	...	2,219	2,219	36,683	55,772	1 12 3	2 9 8	
...	...	7,583	7,583	5,29,292	5,74,612	2 10 3	3 2 8	
...	...	...	...	21,195	36,151	1 15 11	3 5 6	
...	...	...	...	14,693	20,491	2 8 6	3 5 7	
...	...	...	...	6,934	12,413	1 9 2	2 1 1	
51	...	701	752	14,649	28,443	2 7 6	4 3 1	
...	...	...	...	18,730	36,111	1 7 7	2 4 8	
...	...	...	...	7,714	15,672	1 12 4	2 3 5	
...	...	54,158	54,158	2,37,426	2,84,893	0 11 11	10 14 0	
...	209	...	209	14,998	22,377	1 9 7	2 4 9	
...	138	...	138	13,238	25,186	1 11 2	1 14 9	
...	...	...	...	9,552	14,162	1 8 0	2 9 3	
...	...	...	...	8,459	14,681	2 6 6	3 4 3	
7,256	28,996	91,380	11,25,131	82,92,902	1,30,11,260	2 7 1	4 6 6	
7,005	13,832	38,385	2,61,526	76,46,826	1,01,93,673	2 9 3	4 8 8	

into notified area and partly to adjustments subsequently made in the accounts of Dera Ghazi Khan and Dajal Municipal Committees.

Abstract of Form No. III of the Municipal Fund Returns for the year 1914-15.

Particulars.	Amount.	Total.
	Rs.	Rs.
General Administration and Collection Charges—		
General Administration, Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.	2,68,271	
Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, &c.)	4,21,634	
Collection of tolls on roads and ferries	...	
Survey of land	6,489	
Refunds (other than octroi)	33,534	
Pensions and gratuities	8,648	
Annuities	1,312	
		7,39,888
Public Safety—		
Fire (establishment, purchase of fire engines, buckets, repairs, &c.)	51,556	
Lighting (establishment, purchase of lamps, oil, repairs, &c.) ...	2,96,690	
Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	50,703	
Rewards for destruction of wild animals and snakes ...	663	
		3,99,612
Public Health and Convenience—		
Water-supply—Capital outlay	4,08,090	
Establishment, repairs, &c.	3,34,827	
Drainage—Capital outlay	2,83,215	
Establishment, repairs, &c.	1,10,685	
Conservancy (including road-cleaning and watering) and latrines	8,86,554	
Hospitals and Dispensaries	6,48,163	
Plague charges	35,206	
Vaccination	17,880	
Markets and slaughter-houses	38,454	
Pounds	7,982	
Dâk bungalows and serais	5,167	
Arboriculture, public gardens and experimental cultivation ...	1,67,902	
Veterinary charges	13,090	
Registration of births and deaths	7,030	
Public Works—Establishment	1,08,139	
Buildings	1,87,556	
Roads	6,53,465	
Stores	8,470	
		39,21,875
Public Instruction—		
Schools and Colleges	5,26,014	
Contributions	1,46,617	
Libraries, Museums, Menageries, &c.	11,051	
		6,83,682

Abstract of Form No. III of the Municipal Fund Returns for the year 1914-15—concluded.

Particulars.	Amount.	Total.
	Rs.	Rs.
Contribution—		
For General purposes	1,49,247	1,49,247
Miscellaneous—		
Interest on loans—Interest due on account of previous year ...	40,415	
Ditto ditto current year ...	88,127	
Discount	...	
Actual cost of works done for private individuals	6,687	
Printing charges	29,715	
Provident Fund charges	56,066	
Contribution for localized Government property	1,000	
Unforseen charges	91,836	
Burning and burial charges	5,557	
Nazul charges	3,502	
Law charges	20,882	
Fairs	22,930	
Poor-house charges	5,943	
Leper Asylum charges	3,491	
Other Miscellaneous charges	2,53,091	
Fire insurance	2,568	
Contribution to Electricity Department	2,16,991	
Forest charges	8,074	
Recoveries and Refunds	1,938	
		8,58,813
Total Expenditure ...	...	67,53,117
Extraordinary and Debt—		
Investments—In securities (other than for sinking funds) ...	10,900	
In savings bank	10,31,594	
Payments to sinking funds	...	
Repayment of loans	2,79,703	
Advances—Permanent	40,547	
Other	2,19,507	
Deposits	31,813	
		16,14,064
Total Disbursement ...	...	83,67,181
Closing balance ...	...	36,44,079
Grand Total ...	...	1,20,11,260

Exclusive of investments amounting to Rs. 65,000.

FORM No. III.

STATEMENT SHOWING THE EXPENDITURE OF THE MUNICIPALITIES IN THE PUNJAB

DURING THE YEAR ENDING 31ST MARCH

1915.

FORM

Statement showing the expenditure of the municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Name of divisions and districts.	Serial No. of municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pension and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA. — HISSAR.	1	Hissar ...	2,411	2,627	...	...	66	120	...	5,224	...	960
	2	Hansi ...	1,901	2,058	...	...	11	260	...	4,230	1	1,268
	3	Bhiwani ...	4,111	4,821	...	...	12	90	...	9,034	23	2,880
	4	Sirsa ...	1,155	2,855	...	...	...	...	...	4,010	12	2,078
ROHTAK.	5	Rohtak ...	2,962	4,931	...	...	3	...	...	7,896	...	1,593
	6	Jhajjar ...	653	1,717	...	...	...	...	239	2,609	...	491
	7	Beri ...	478	1,319	...	...	76	...	...	1,873	...	...
	8	Bahadurgarh ...	622	1,336	...	...	...	...	...	1,958	...	184
	9	Gohana ...	515	1,410	...	...	2	...	...	1,927	...	307
	10	Sonepat ...	996	3,390	...	...	61	111	...	4,558	...	1,069
GURGAON.	11	Rewari ...	3,476	6,683	...	...	37	...	...	10,196	...	1,752
	12	Palwal ...	1,407	2,725	...	...	...	...	...	4,132	...	1,313
	13	Firozpur-Jhirka ...	582	1,462	...	...	...	...	...	2,044	...	337
	14	Hodal ...	1,022	1,467	...	...	...	...	...	2,489	...	87
	15	Ballabgarh ...	861	1,690	...	...	...	40	...	2,591	...	1,266
	16	Faridabad ...	531	1,826	...	...	2	...	...	2,359	...	758
KARNAL.	17	Karnal ...	1,554	5,168	...	...	29	...	...	6,751	...	3,796
	18	Panipat ...	1,356	4,678	...	800	...	...	...	6,834	16	1,393
	19	Kaithal ...	628	2,206	...	...	17	350	...	3,201	...	951
	20	Shahabad ...	760	3,947	...	...	...	...	345	5,052	...	780
	21	Thanesar ...	356	1,377	...	...	...	...	...	1,733	1	499
AMBALA.	22	Ambala ...	2,968	7,690	...	...	208	254	...	11,120	80	2,991
	23	Jagadhri ...	2,234	4,306	...	...	38	126	...	6,704	...	1,860
	24	Rupar ...	829	2,474	...	...	3	32	...	3,338	...	503
	25	Sadhaura ...	896	2,298	...	...	...	20	...	3,214	...	369
	26	Buriya ...	536	1,333	...	...	...	...	...	1,869	...	211
SIMLA.	27	Simla ...	20,320	25,445	...	4,309	4,743	2,221	...	57,038	12,983	37,400
	28	Kasumpti ...	559	...	...	...	...	...	...	559	455	...
JULLUNDUR. — KANGRA.	29	Dharmsala ...	695	147	...	...	...	...	...	842	...	236
HOSHIARPUR.	30	Hoshiarpur ...	2,075	4,440	...	...	16	...	...	6,531	63	1,254
	31	Urmar-Tanda ...	356	1,767	...	...	...	...	...	2,123	...	...
JULLUNDUR.	32	Jullundur ...	4,215	10,583	...	523	32	121	...	15,574	218	3,503
	33	Kartarpur ...	1,182	1,408	...	...	1	107	...	2,698	...	102
	34	Phillaur ...	627	1,103	...	...	...	...	...	1,730	...	60
	35	Nurmahal ...	639	1,110	...	...	...	...	...	1,749	...	...
	36	Rahon ...	699	1,143	...	...	...	...	...	1,842	...	...
	37	Banga ...	623	1,449	...	...	79	37	...	2,188	...	346
	38	Nakodar ...	731	1,721	...	...	...	...	...	2,452	...	748

14	15	16	17	18	19	20	21	22	23	24

Safety.			Public Health and Convenience.							
			Water-supply.		*Drainage.*					
Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road clearing and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
822	94	1,876	...	...	...	...	6,554	6,159	46	334
1,055	...	2,324	...	84	...	133	3,352	3,283	133	177
...	...	2,903	...	110	...	217	9,659	9,020	...	580
1,056	...	3,146	...	65	...	893	5,822	5,420	...	246
...	...	1,593	...	282	...	1,175	4,262	7,274	393	76
...	...	491	...	...	...	6	1,579	3,676	52	26
...	...	...	...	...	...	...	1,223	48	4	14
679	...	863	...	...	...	...	606	2,881	...	7
939	...	1,246	...	...	...	...	1,130	2,925	21	9
...	...	1,069	...	15	...	222	2,558	4,324	4	2
...	...	1,752	...	...	...	...	6,331	8,135	74	878
...	...	1,313	...	251	...	109	3,072	4,141	617	99
...	2	339	...	114	...	16	1,134	2,163	3	144
1,123	...	1,210	...	...	...	30	806	2,364	197	72
...	...	1,266	...	...	...	151	2,039	1,889	350	96
...	...	758	...	...	...	100	1,210	547	54	36
11,971	...	15,767	...	52	479	662	7,806	8,911	2	257
...	8	1,417	...	...	...	...	3,669	4,224	331	310
...	...	951	...	263	...	375	3,204	1,739	298	324
2,313	1	3,094	...	146	...	57	2,127	2,322	149	144
1,386	...	1,886	...	173	...	10	1,399	442	...	84
...	2	3,073	3,698	14,429	4,631	2,833	11,036	11,559	1,179	412
...	...	1,860	...	565	...	5,101	5,140	5,522	536	78
1,725	3	2,231	...	442	...	197	3,169	5,114	125	54
1,269	1	1,639	...	...	...	...	1,353	3,657	85	89
922	...	1,133	...	...	...	...	660	...	25	60
50	...	49,833	21,532	77,432	10,083	18,403	60,045	69,462	637	560
...	...	455	1,306	...	...	550	...	...	...	...
24	...	260	399	...	...	723	957	1,848	...	60
...	...	1,317	263	855	882	733	5,843	9,028	223	380
...	...	...	...	...	...	...	1,682	324	80	75
1,879	...	5,600	...	1,217	...	210	21,382	15,787	3,012	152
1,449	4	1,555	...	3	...	117	2,043	2,778	64	...
993	...	1,053	...	145	...	186	1,746	1,900	...	...
1,128	...	1,128	...	...	...	93	1,329	1,617	...	...
1,768	...	1,768	...	...	...	...	995	2,110	...	...
756	...	1,102	...	48	...	551	1,422	2,556	10	...
1,262	12	2,022	...	64	...	973	2,244	1,960	...	...

25	26	27	28	29	30	31	32	33	34	35
PUBLIC HEALTH AND CONVENIENCE—*concluded.*										
Markets and slaughter-houses.	Pounds.	Dâk bungalows and sarais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works.* Establishment.	Buildings.	Roads.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
168	280	235	138	...	...	355	3,081	3,432	669	21,451
74	115	226	492	...	24	788	8,995	1,403	9	19,288
159	131	431	979	...	149	1,060	9,382	7,987	39	39,903
268	159	500	1,785	...	...	1,490	2,932	401	46	20,027
1,698	207	...	533	...	15	408	160	5,842	...	22,325
166	218	...	95	...	5	71	4,646	3,219	...	13,756
...	88	...	...	...	7	60	42	2,061	...	3,547
...	69	...	191	...	18	...	900	314	...	4,986
10	...	...	...	...	27	36	...	524	...	4,682
174	...	...	14	...	24	105	...	6,834	...	14,276
211	163	...	434	...	130	806	...	7,115	...	24,277
15	173	137	147	...	...	118	...	4,416	...	13 295
...	76	...	...	...	...	140	...	37	...	3,832
...	80	...	9	...	...	54	...	163	8	3,783
101	...	...	15	...	12	...	...	524	...	5,177
230	...	...	...	...	...	...	...	2,560	...	4,737
1,180	...	...	...	...	154	530	620	2,632	29	23,314
506	66	...	83	...	192	420	...	3 749	13	13,563
173	98	...	...	...	9	485	1,323	5.612	...	13,903
99	...	...	...	...	24	353	...	7.745	23	13,189
...	...	...	...	...	24	172	...	1,088	...	3,392
2,400	236	...	493	...	155	432	...	15,163	91	68,747
160	...	...	95	...	...	444	10,749	967	1	29,358
290	167	...	148	...	...	60	3,160	889	1	13,816
12	82	...	...	...	24	123	...	5,700	...	11,125
...	...	...	...	...	24	24	5	492	...	1,390
12,549	30	1,345	29,325	...	27	14,599	14,561	81,470	— 2,379	4,09,681
...	...	...	...	...	...	...	...	468	...	2,324
48	56	48	72	...	...	161	326	1,951	21	6,670
670	48	427	195	...	120	540	1,285	3.979	108	25,579
...	48	...	...	...	...	491	...	1,522	...	4,222
1,075	159	...	3,038	...	128	2,233	94	12,129	...	60,616
7	83	...	...	...	...	28	...	1,726	...	6,849
261	134	...	...	...	...	12	367	944	...	5,695
4	83	25	...	...	...	8	...	572	...	3,731
27	77	...	...	...	...	24	...	1,049	...	4,282
...	73	...	...	...	...	28	69	843	...	5.600
23	75	33	...	...	34	263	347	1,962	...	7,978

36	37	38	39	40	41	42	43	44	45
Public Instruction.				Contribu-tions.	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,468	...	...	1,468	...	...	...	...	...	279
6,752	...	...	6,752	...	...	...	...	...	211
10,766	473	...	11,239	...	...	...	...	...	634
12,294	157	...	12,451	...	...	...	...	...	304
4,619	717	234	5,570	...	...	...	...	...	80
9 401	150	11	9 562	...	...	...	...	...	190
6,620	...	...	6,620	...	...	...	...	...	88
5,554	...	...	5,5?4	...	...	...	...	...	104
5,700	...	...	5,700	...	...	...	...	...	150
6,436	...	...	6,436	...	...	...	...	...	298
6,229	...	270	6,499	...	...	...	...	...	477
7,320	...	...	7,320	...	...	...	...	...	230
1,883	...	...	1,883	...	...	...	...	...	155
4,930	...	...	4,930	...	...	...	...	...	88
2 519	...	...	2,519	...	...	...	...	...	157
2,556	...	...	2,556	...	...	...	...	...	79
3.301	...	...	3,301	...	...	...	...	...	222
9,337	615	183	10,135	...	...	...	...	...	298
8,010	500	...	8,510	...	...	...	...	...	386
5,069	...	...	5,069	...	...	...	...	...	...
2,584	...	...	2,584	...	...	...	...	...	...
3,180	1,608	90	4,878	...	...	2,268	...	4,099	...
12,607	180	...	12,787	437	...	...	...	...	...
12,792	...	...	12,792	...	...	...	...	...	...
1 156	24	...	1,180	...	...	...	...	...	309
1,727	...	...	1,727	...	...	...	...	...	...
12,502	1,775	...	14,277	...	...	36,926	...	...	3,486
...	...	...	...	...	...	...	...	...	...
827	147	...	974	...	...	382	...	653	33
3,231	1,969	...	5,200	...	...	1,125	...	...	473
...	700	...	700	...	...	...	...	...	...
4,591	2,200	...	6,791	...	...	...	...	...	...
...	1,106	...	1,106	...	...	...	...	...	...
...	830	...	830	...	...	...	...	...	...
...	781	...	781	...	...	...	...	...	...
...	547	...	547	350	...	...	...	500	...
...	1,200	...	1,200	...	...	...	...	...	12
...	1,135	...	1,135	...	...	...	...	...	...

45 (a)	45 (b)	45 (c)	45 (d)	45 (e)	45 (f)	45 (g)	45 (h)	45 (i)	45 (j)	45 (k)	45 (l)	45 (m)	45 (n)	46	47

MISCELLANEOUS—*concluded.*

Other items—concluded.

Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor-house charges.	Leper Asylum charges.	Other miscellaneous charges	Fire insurance.	Contribution to electricity department.	Forest charges.	Recoveries and refunds.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
162	1,000	880	48	...	90	...	...	109	264	...	...	...	...	2,832	2,832
520	...	...	9	...	59	...	...	...	541	...	...	...	...	1,340	1,340
845	...	31	37	...	303	...	...	5	...	...	...	...	...	1,855	1,855
444	...		16	...	149	...	...	...	308	...	...	...	...	1,221	1,221
359	...	92	56	...	392	...	...	...	...	...	...	...	...	979	979
311	...	41	5	...		...	...	...	...	...	...	...	...	547	547
148	...	...	...	...	60	...	...	...	166	...	...	...	...	462	462
169	...	10	3	...	26	...	...	...	16	...	...	...	...	328	328
345	...	...	24	...	12	...	...	...	3	...	...	...	...	534	534
345	...	41	10	...	317	...	...	...	96	...	...	...	...	1,107	1,107
253	...	...	35	...	5	...	...	...	216	...	...	...	...	986	986
175	...	42	52	...	5	...	...	...	...	...	...	...	...	504	504
54	...	10	...	285	10	...	...	...	...	...	...	...	...	514	514
85	...	...	8	117	11	...	...	...	...	...	...	...	...	309	309
265	...	...	15	...	9	...	...	...	140	...	...	...	...	586	586
98	...	...	...	99	...	...	...	...	4	...	...	...	...	280	280
300	...	...	7	...	24	...	...	...	667	...	...	...	...	1,220	1,220
570	...	3,131	56	...	4	49	...	...	...	...	...	...	...	4,108	4,108
360	...	...	19	...	1	10	...	...	199	...	...	...	...	975	975
227	...	...	1	...	225	4	...	...	...	...	...	...	...	457	457
121	...	...	33	...	2	...	...	...	6	...	...	...	...	162	162
595	...	3,127	1,352	...	190	...	...	423	206	...	...	...	...	5,893	12,260
687	...	662	44	236	382	...	...	120	198	...	...	...	...	2,329	2,329
615	...	128	13	...	21	...	...	100	15	...	...	...	...	892	892
133	...	278	...	...	108	...	...	...	...	...	...	...	...	828	828
34	...	150	...	...	5	...	...	...	...	...	...	...	...	189	189
5,889	...	...	173	...	1,904	...	...	...	15,24,429	2,568	2,16,991	...	...	3,83,440	4,20,366
...	...	125	...	...	...	...	...	...	3,500	...	...	...	...	3,625	3,625
224	...	5	...	69	...	...	...	...	...	...	...	...	...	331	1,36[illegible]
456	...	685	17	...	164	...	...	...	...	...	...	...	...	1,795	2,920
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
955	...	113	82	...	50	2,024	...	...	...	...	...	...	...	3,224	3,224
121	...	20	...	...	39	...	...	...	...	...	...	...	...	180	180
...	...	...	4	...	1	...	...	...	15	...	...	...	...	20	20
...	...	20	...	...	1	...	...	...	...	...	...	...	...	21	21
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	500
175	...	...	2	...	...	...	...	...	15	...	...	...	...	204	204
352	...	...	...	...	27	...	...	...	118	...	...	...	...	497	497

No. III.

in the Punjab during the year ending 31st March 1915.

III OF 1911.

48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
	EXTRAORDINARY AND DEBT.									BALANCE.				
	Investments				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In savings bank.	Payment to sinking fund.	Payment of loans.	Permanent.	Other.	Deposits.	Total.	Total disbursement.	Deposits.	Actual balance.	Total.	GRAND TOTAL.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
32,851	...	...	...	...	...	349	...	349	33,200	657	10,147	10,804	44,004	
33,934	...	...	...	...	25	...	471	496	34,430	...	6,146	6,146	40,576	
64,934	...	...	...	...	...	...	...	...	64,934	...	50,114	50,114	1,15,048	
40,855	...	...	...	...	...	55	...	55	40,910	...	22,933	22,933	63,343	
38,363	...	22,000	...	...	...	...	...	22,000	60,363	3,771	11,464	15,235	75,598	
26,965	...	...	...	...	...	...	...	...	26,965	...	4,171	4,171	31,136	
12,502	...	...	...	...	...	...	...	...	12,502	...	8,942	8,942	21,444	
13,689	...	...	...	...	...	...	...	...	13,689	...	4,915	4,915	18,604	
14,089	...	...	...	...	...	...	...	...	14,089	...	4,056	4,056	18,145	
27,446	...	...	...	...	...	...	337	337	27,783	222	13,261	13,483	41,266	
43,710	...	...	...	...	...	...	1,223	1,223	44,933	2,648	27,090	29,738	74,671	
26,564	...	...	...	...	...	...	...	...	26,564	...	19,298	19,298	45,862	
8,612	...	...	...	...	...	...	...	...	8,612	...	7,664	7,664	16,276	
12,721	...	...	...	...	25	...	...	25	12,746	...	3,483	3,483	16,229	
12,133	...	...	...	...	...	20	...	20	12,159	318	24,528	24,846	37,005	
10,690	...	...	...	...	...	...	...	...	10,690	...	5,177	5,177	15,867	
50,353	...	...	...	...	...	...	1,999	1,999	52,352	2,081	28,253	30,336	82,688	
36,057	...	...	...	...	...	...	...	...	36,057	...	41,924	41,924	77,981	
27,540	...	...	...	...	...	...	...	...	27,540	...	10,313	10,313	37,853	
26,861	...	...	...	...	...	...	...	...	26,861	...	3,113	3,113	29,974	
9,757	...	...	...	...	...	...	...	...	9,757	...	1,089	1,089	10,846	
1,00,078	...	...	...	1,780	...	...	3,690	5,470	1,05,548	7,629	11,221	18,850	1,24,398	*Liabilities*.—Balance of loan, Rs. 54,910. (*a*) Exclusive of invested balance, Rs. 6,000.
53,475	...	...	...	...	...	...	...	...	53,475	...	6,685	6,685	60,160	
33,069	...	...	...	...	100	...	1,926	2,026	35,095	1,659	(*a*) 43,918	45,577	8,0,672	
17,986	...	...	...	...	...	...	75	75	18,061	...	5,833	5,833	23,894	
6,208	...	...	...	...	...	...	...	...	6,208	100	2,571	2,671	8,879	
9,51,195	700	...	...	79,865	...	32,694	...	1,13,259	10,64,454	1,311	(*b*)6,61,100	6,62,411	17,26,865	*Liabilities*.—Balance of loan, Rs. 11,52,547. (*b*) Exclusive of invested balance, Rs. 17,400.
6,963	...	...	...	...	...	...	...	...	6,963	37	8,034	8,071	15,034	
10,112	...	...	...	722	...	...	...	722	10,834	...	1,492	1,492	12,326	*Liabilities*.—Balance of loan, Rs. 8,815.
41,547	...	...	...	4,000	...	1,781	...	5,781	47,328	...	(*c*) 7,191	7,191	54,519	*Liabilities*.—Balance of loan, Rs 21,000. (*c*) Exclusive of invested balance, Rs. 2,000.
7,045	...	...	...	...	...	...	...	...	7,045	...	9,157	9,157	16,202	
91,805	...	...	...	...	...	...	135	135	91,940	...	78,277	78,277	1,70,217	
12,388	...	...	...	...	...	...	...	...	12,388	...	3,209	3,209	15,597	
9,328	...	...	...	...	4	...	...	4	9,332	...	6,187	6,187	15,519	
7,410	...	...	...	...	...	...	...	...	7,410	...	1,085	1,085	8,495	
9,289	...	...	...	...	...	...	...	...	9,289	...	1,073	1,073	10,362	
10,294	...	...	...	...	...	...	...	...	10,294	...	2,176	2,176	12,470	
14,084	...	...	...	...	...	...	...	...	14,084	...	2,750	2,750	16,834	

*Invested in Rohtak Central Bank.

FORM

Statement showing the Expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	General administration, office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded werehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting establishment, purchase of lamps, oil, repairs, etc.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR—*concluded.*												
LUDHIANA.	39	Ludhiana ...	5,714	8,319	...	...	...	...	...	14,033	...	5,123
	40	Jagraon ...	2,017	2,652	...	...	...	...	...	4,669	9	1,562
	41	Raekot ...	817	1,271	...	...	...	...	...	2,088	...	400
FEROZEPORE.	42	Ferozepore ...	3,541	6,928	...	...	...	30	...	10,499	47	2,404
	43	Fazilka ...	2,535	3,307	...	...	226	...	...	6,068	42	1,381
	44	Muktsar ...	738	2,167	...	...	...	...	...	2,905	...	611
	45	Zira	668	1,637	...	...	...	...	...	2,305	...	223
LAHORE.												
LAHORE.	46	Lahore ...	32,329	40,326	..	...	4,774	160	728	78,317	30,030	79,686
	47	Kasur ...	2,731	4,963	...	...	15	192	...	7,901	...	3,275
	48	Khem Karan ...	59	2,085	...	...	...	...	...	2,144	...	267
	49	Chunian ...	1,037	1,916	...	...	1	...	...	2,954	5	955
AMRITSAR.	50	Amritsar ...	20,387	36,191	...	...	3,200	278	...	60,056	5,445	27,317
	51	Tarn Taran ...	962	2,220	...	...	28	...	...	3,210	...	768
GURDASPUR.	52	Dalhousie ...	6,645	125	...	...	...	...	...	6,770	82	1,139
	53	Gurdaspur ...	537	1,938	...	275	63	25	...	2,838	...	596
	54	Dinanagar ...	944	2,451	...	...	...	40	...	3,035	...	461
	55	Pathankot ...	1,309	2,829	...	...	...	160	...	4,298	...	954
	56	Batala ...	3,440	6,485	...	...	...	45	...	9,970	...	2,900
	57	Dera Baba Nanak ...	999	1,951	...	...	...	...	...	2,950	...	330
SIALKOT.	58	Sialkot ...	10,717	18,923	...	...	276	184	...	30,200	187	11,182
	59	Pasrur ...	1,099	1,824	...	...	...	...	...	2,923	...	582
GUJRANWALA.	60	Gujranwala ...	10,049	9,727	...	...	15,633	2,714	...	38,123	898	4,971
	61	Wazirabad ...	1,778	4,159	...	...	...	...	...	5,937	29	2,006
	62	Ramnagar ...	740	1,371	...	...	...	...	...	2,111	10	381
	63	Akalgarh ...	269	947	...	...	...	...	...	1,316	...	393
	64	Eminabad ...	390	1,017	...	...	...	...	...	1,407	...	349
	65	Sharakpur ...	744	920	...	...	...	...	...	1,664	...	941
RAWALPINDI.												
GUJRAT.	66	Gujrat ...	3,004	5,157	...	...	10	...	...	8,171	11	3,862
	67	Jalalpur Jattan ...	1,143	2,582	...	...	15	...	...	3,740	...	641
	68	Dinga ...	479	1,622	...	...	...	...	...	2,101	...	281
	69	Kunjah ...	836	1,031	...	...	...	...	...	1,837	23	245
SHAHPUR.	70	Bhera ...	2,926	3,585	...	...	...	...	...	6,511	18	1,521
	71	Miani ...	759	1,690	...	...	...	...	...	2,449	...	991
	72	Khushab ...	1,150	1,333	...	...	20	...	...	2,508	...	396
	73	Sahiwal ...	913	1,538	...	...	44	...	...	2,495	...	373
	74	Sargodha ...	4,190	433	...	92	779	...	...	5,494	...	5,011

14	15	16	17	18	19	20	21	22	23	24
Safety.			Public Health and Convenience.							
			Water-supply.		*Drainage.*					
Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts.)	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road clearing and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
...	1	5,124	...	21,173	4,599	1,504	16,464	22,029	1,135	1,133
...	1	1,572	...	235	...	1,762	3,712	6,016	10	193
753	18	1,171	...	...	...	532	1,519	2,184	172	88
...	...	2,451	...	...	4,644	402	15,156	8,400	95	207
...	12	1,435	...	101	6,378	150	7,246	14,416	186	73
65	...	676	...	1,170	...	529	2,144	5,387	96	12
899	...	1,122	...	...	...	110	1,631	1,612	17	36
...	...	1,09,716	31,535	81,662	45,641	7,995	1,95,160	37,290	3,789	1,790
...	...	3,275	...	...	2,903	714	9,843	8,783	118	310
...	...	267	...	...	2,007	...	1,493	10	...	...
...	...	960	...	425	...	681	3,026	3,187	8	...
...	30	32,792	38,382	31,157	83,701	42,473	1,14,797	54,306	3,107	1,307
...	...	768	...	...	179	183	2,264	4,812	324	...
180	...	1,401	...	1,024	...	1,606	3,909	3,892	...	43
11	4	611	...	...	...	...	4,140	1,769	175	53
...	...	481	...	41	...	...	1,729	2,248	19	107
158	66	1,178	...	216	7,236	63	3,695	3,285	414	73
...	1	2,901	...	105	...	93	8,328	8,428	1,112	256
30	...	360	...	16	...	47	1,165	1,568	102	53
...	...	11,369	2,79,572	760	410	2,121	20,097	18,257	1,175	75
1,791	...	2,373	10,700	369	...	30	1,253	2,328	414	...
...	38	5,907	...	...	7,689	...	33,973	17,623	2,907	556
...	...	2,035	952	310	64,000	348	5,724	6,158	469	551
...	9	400	...	91	...	68	1,647	564	24	1
683	20	1,096	...	...	...	...	763	1,055	12	1
...	...	349	...	3	...	27	1,021	308	2	1
794	1	1,736	...	...	...	3	1,098	560	27	4
...	...	3,873	...	...	...	3,495	4,740	9,464	640	97
2,353	9	3,003	...	74	858	127	2,714	2,259	235	216
969	4	1,254	...	67	...	25	940	1,909	136	53
708	2	978	...	70	...	...	827	150	153	52
...	...	1,539	...	...	...	2,179	4,781	5,284	539	217
...	...	991	...	...	...	332	2,353	4,033	29	88
...	...	396	...	...	...	45	1,691	2,659	26	162
...	...	373	...	...	...	...	1,768	1,892	...	150
...	...	5,011	...	6,986	...	571	6,625	...	1,320	...

25	26	27	28	29	30	31	32	33	34	35
PUBLIC HEALTH AND CONVENIENCE—*concluded.*										
Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works.* Establishment.	Buildings.	Roads.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
508	458	...	586	100	227	2,192	...	12,843	55	85,006
61	82	...	...	...	...	299	...	3,648	...	16,018
21	94	...	...	...	...	...	...	688	...	5,298
414	...	...	2,608	...	162	2,706	5,513	15,501	462	56,270
120	348	154	8,319	...	93	807	9,669	2,645	123	50,828
253	...	...	1,017	...	3	892	4,898	2,000	22	18,423
27	...	...	564	...	...	491	...	...	36	4,524
2,862	...	...	47,287	1,028	755	30,095	5,550	1,52,926	1,047	6,46,412
57	279	...	3,398	...	120	1,500	4,035	3,643	43	35,751
...	...	...	74	...	...	85	...	436	...	4,105
154	96	...	2,000	...	24	...	1,699	550	...	11,850
2,30	756	...	16,979	4,974	2,475	17,727	47,978	87,965	2,019	5,52,403
140	...	...	329	...	...	191	626	344	2	8,394
1,406	...	...	93	7	...	660	824	4,761	251	18,476
60	73	...	175	...	...	144	20	292	1,118	8,019
...	...	...	...	...	...	206	...	84	908	5,342
164	87	...	179	...	...	418	...	1,758	2	17,590
282	...	...	742	...	27	873	1,644	7,059	51	28,950
...	...	...	...	...	...	228	195	1,193	11	4,578
706	135	...	1,326	...	276	3,160	871	3,133	213	3,32,287
75	...	122	58	...	...	175	6	921	...	16,451
86	110	280	4,439	...	60	...	...	16,313	...	84,086
...	135	...	622	...	144	188	67	3,497	3	83,168
7	70	...	...	...	...	...	...	2,886	...	5,358
...	...	...	...	...	24	12	96	...	...	1,963
25	...	...	...	...	2	...	...	500	57	1,946
...	124	...	921	...	24	...	81	7	...	2,789
282	200	...	1,400	...	60	654	...	7,220	56	28,308
40	87	...	9	...	...	298	...	166	...	7,083
93	...	...	...	...	...	60	...	40	...	3,323
...	37	...	89	...	...	60	...	144	...	1,582
500	83	...	270	...	24	620	264	5,579	...	20,140
64	123	...	12	...	...	219	219	...	...	7,822
88	...	...	...	...	24	...	204	2,107	...	7,006
...	93	...	...	...	24	273	...	9	...	4,209
1,510	...	330	1,784	...	...	240	195	996	...	20,557

36	37	38	39	40	41	42	43	44	45	45 (a)
Public Instruction.				Contributions.	Miscellaneous.					
					Interest on loans.				*Other items.*	
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Provident fund charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,816	5,638	364	11,818	...	...	7,046	...	...	63	...
...	6,500	14	6,514	10	...	...	...	...	173	...
726	1,190	...	1,916	...	...	...	...	...	99	...
4,868	1,890	...	6,758	2,000	...	...	...	...	38	315
5,656	673	71	6,400	...	...	...	...	...	...	303
3,322	...	...	3,322	...	...	...	...	...	312	378
7,196	...	...	7,196	...	...	...	...	...	142	...
25,861	27,124	5,165	58,150	1,100	40,415	...	...	...	3,248	66,42
16,002	156	9	16,167	...	...	...	...	...	511	991
3,769	...	...	3,769	...	...	...	...	...	96	110
4,928	213	...	5,141	...	...	...	...	...	208	243
34,578	22,453	1,270	58,301	1,600	...	31,802	...	1,142	2,526	8,972
...	86	197	283	...	...	...	...	...	128	47
...	63	...	63	25	...	...	...	281	139	311
949	33	...	982	...	...	...	...	...	343	58
1,130	...	...	1,130	...	...	...	...	...	149	...
4,256	...	...	4,256	...	...	...	...	...	271	362
16,215	2,869	20	19,104	...	...	...	...	...	550	1,358
...	900	...	900	...	...	...	...	...	153	121
9,791	8,430	1,014	19,235	34,396	...	...	...	...	390	2,005
1,782	708	...	2,490	...	...	...	...	...	215	294
9,953	11,955	300	22,208	...	...	...	...	...	1,703	2,650
602	3,292	50	3,944	...	...	...	...	...	243	175
845	15	...	860	25	...	...	...	...	103	38
3,374	333	...	4,207	...	...	...	...	...	76	...
608	...	...	608	...	...	...	...	...	131	44
...	592	...	592	...	...	...	...	...	118	53
873	3,516	170	4,559	...	...	...	...	...	295	1,016
4,161	1,155	...	5,316	...	...	...	...	...	234	195
...	1,119	...	1,119	...	...	...	...	...	...	19
309	225	...	534	...	...	...	...	...	109	13
6,175	507	...	6,682	...	...	...	...	...	86	256
5,438	110	...	5,548	...	...	...	...		210	389
5,107	205	...	5,312	...	...	...	...	...	101	671
4,966	...	...	4,966	...	...	...	...	...	173	431
...	...	...	...	...	...	...	...	...	54	...

45 (*b*)	45 (*c*)	45 (*d*)	45 (*e*)	45 (*f*)	45 (*g*)	45 (*h*)	45 (*i*)	45 (*j*)	45 (*k*)	45 (*l*)	45 (*m*)	45 (*n*)	46

MISCELLANEOUS—*concluded.*

Other items—concluded.

Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor-house charges.	Leper asylum charges.	Other miscellaneous charges.	Fire insurance.	Contribution to electricity department.	Forests charges.	Recoveries and Refunds.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	128	266	417	200	...	...	8,063	...	...	...	...	9,137
...		4	...	81	...		...	...	...	...	...	...	258
...	...	...	...	...	...	1,000	...	7	...	...	...	...	1,106
...	10	42	...	235	...	...	...	470	...	...	...	...	1,110
...	...	38	947	326	...	...	...	87	...	...	...	...	1,701
...	200	3	...	21	2,519	...	...	87	...	...	...	...	3,520
...	...	2	...	...	...	...	...	124	...	...	...	...	268
...	27,489	549	...	4,330	148	2,700	...	28,584	...	...	...	...	73,640
...	3,100	22	144	35	...	...	273	211	...	...	...	...	5,287
...	...	...	...	...	...	...	...	34	...	...	...	...	240
...	705	...	...	...	...	...	...	97	...	...	...	...	1,253
...	21,162	1,128	925	3,550	15,218	332	67	21,824	...	...	...	...	75,704
...	16	24	...	22	14	...	192	110	...	...	...	...	553
...	...	...	...	...		...	91	516	...	...	...	...	1,057
...	...	46	...	39	...		3	579	...	...	...	...	1,063
...	150	...	...	...	...	...	...	...	...	...	...	...	299
...	...	42	...	1	...	...	...	337	...	...	...	...	1 013
...	1,868	62	...	115	...	...	231	326	...	...	...	...	4,510
...	...	12	...	...	...	...	...	2	...	...	...	...	289
...	2,820	40	...	1,512	2,220	1,369	...	982	...	...	...	...	11,338
...	302	...	...	...	...	...	...	243	...	...	...	...	1,054
...	3,951	51	...	297	...	...	...	418	...	...	...	...	9,070
...	...	55	...	47	...	40	...	73	...	...	...	...	633
...	...	4	...	25	51	...	...	...	...	...	...	...	221
...	249	3	...	...	...	...	444	181	...	...	...	...	953
...	...	...	...	...	...	...	...	95	...	...	...	...	270
...	582	4	...	...	...	...	...	31	...	...	...	...	788
...	736	48	...	378	...	...	...	259	...	...	...	...	2,732
...	500	4	...	152	...	...	...	118	...	...	...	...	1,203
...	...	9	...	...	...	...	79	153	...	...	...	...	260
...	...	...	...	...	...	...	...	188	...	...	...		310
...	1,278	...	...	179	...	...	...	131	...	...	...	...	1,930
...	76	...	...	46	...	...	...	346	...	...	...	...	1,067
...	250	...	...	...	...	...	...	56	...	...	...	...	1,078
...	104	...	...	...	...	...	...	...	...	...	...	...	708
...		6	...	...	...	298	...	298	...	...	...	...	358

No. III—CONTINUED.

in the Punjab during the year ending 31*st March* 1915—continued.

III OF 1911.

47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
		EXTRAORDINARY AND DEBT.									BALANCE.				
		Investments.				*Advances.*									
Total.	Total expenditure.	In securities other than for sinking funds.	In savings bank.	Payment to sinking fund.	Payment of loans.	Permanent.	Other.	Deposits.	Total.	Total disbursement.	Deposits.	Actual balance.	Total.	GRAND TOTAL.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16,183	1,32,164	...	...	...	8,454	...	3,240	4	11,698	1,43,862	29	1,01,351	1,01,380	2,45,242	*Liabilities.*—Balance of loans, Rs. 1,50,214.
258	29,041	...	...	...	...	...	415	...	415	29,456	...	16,896	16,896	46,352	
1,106	11,579	...	...	...	...	...	300	...	300	11,879	...	18,319	18,319	30,198	
1,110	79,088	...	...	...	...	1 715	2,466	240	4,421	83.509	...	67,744	67,744	1,51,253	
1,761	66,432	...	...	...	...	534	...	...	534	66,966	5,533	34,518	40,051	1,07,017	
8,520	28,846	...	...	...	...	...	...	...	...	28,846	1,337	56,853	58,190	87,037	
268	15,415	...	...	...	...	...	...	...	...	15,415	...	708	708	16,123	
1,14,055	10,07,750	...	9,00,000*	...	1.23,710	...	...	3,390	10,27,100	20,34,850	7,235	1.58,423	1 65,658	22,00,508	*Liabilities.*—Balance of loans, Rs. 8,29,561. (*d*) Exclusive of invested balance, Rs. 1,500.
5,287	68,381	...	...	...	...	2,020	...	49	2,069	70,450	...	(*d*)48.010	48,010	1,18,460	
240	10,525	...	...	...	...	330	...	...	330	10,855	...	12,626	12,626	23 481	
1,253	22,158	...	...	...	...	240	...	...	240	22,393	...	11,903	11,903	34,301	
1,08,648	8,13,800	10,000	1,09,444†	...	42,281	33,558	1,75,107	...	3,71,390	11,85,190	8,216	(*e*)5,17,727	5,25,943	17,11,133	*Liabilities.*—Balance of loans, Rs. 12,92,768
553	13,708	...	...	...	...	64	...	...	64	13,772	..	8,727	8,727	22,499	
1,338	28,073	...	...	...	...	...	...	351	351	28,424	1,110	16,083	17,193	45,617	(*e*) Exclusive of invested balance Rs. 10,000. (*f*) Exclusive of invested balance Rs. 500.
1,068	13,513	...	...	...	...	237	...	2,134	2,371	15,884	..	9,368	9,368	25,252	
299	10,267	...	...	...	...	217	...	378	595	10,862	102	(*f*)3,391	3,493	14,355	
1,013	28,335	...	...	...	...	...	...	...	...	28,335	906	8,109	9,015	37,350	
4,510	65,435	...	...	...	...	540	...	...	540	65,975	...	23,429	23,429	89,404	
289	9,077	...	...	...	...	115	133	...	248	9,325	...	4,723	4,723	14,048	
11,338	4,38,825	...	...	...	...	...	...	...	...	4,38,825	4,674	79,414	84,088	5,22,913	*Liabilities.*—Balance of loans, Rs. 1,47,702.
1,054	25,291	...	...	...	...	...	...	...	...	25,291	...	2,499	2,499	27,790	
9,070	1.59,344	...	...	...	...	...	...	...	...	1,59,344	290	76,875	77,165	2,36,509	
633	95,717	...	...	...	...	...	...	...	...	95,717	...	23,626	23,626	1,19,343	
221	8,975	...	...	...	...	...	...	...	...	8,975	...	666	666	9,641	
953	9,535	...	...	...	...	127	...	...	127	9,662	...	905	905	10,567	
270	4,580	...	...	...	...	...	...	68	68	4,648	...	20,080	20,080	24,728	
788	7,559	...	...	...	...	100	...	...	100	7,669	...	7,606	7,606	15,275	
2,732	47,643	...	...	...	...	...	...	...	...	47,643	345	20,060	20,405	68,048	
1,203	20,345	...	...	...	...	...	...	...	...	20,345	...	1,584	1,584	21,929	
260	8,057	...	...	...	...	...	...	...	...	8,057	...	1,102	1,102	9,159	
310	5,271	...	...	...	...	...	...	...	...	5,271	...	4,692	4,692	9,963	
1,930	36,802	...	...	...	...	...	...	2,420	2,420	39,222	78	84,768	84,846	1,24,068	*Liabilities.*—Balance of loans, Rs. 20,000.
1,067	17,877	...	...	...	...	110	...	...	110	17,987	...	8,469	8,469	26,456	
1,078	16,300	...	...	...	...	...	...	...	...	16,300	...	28,363	28,363	44,663	
708	12,751	...	...	...	...	...	...	...	...	12,751	...	32,266	32,266	45,017	
358	31,420	...	...	...	...	...	...	540	540	31,960	...	24,001	24,001	55,961	

*Invested in Bank of Bengal.
†Invested in National Bank of India.

FORM

Statement showing the Expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection Honorary Magistrate, establishment, etc.)	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out posts, etc.,.	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RAWALPINDI—*concluded.* — JHELUM.	75	Jhelum ...	2,862	6,484	...	...	5	...	...	9,351	180	3,982
	76	Pind Dadan Khan ...	1,748	2,658	...	...	3	...	...	4,409	139	543
RAWALPINDI.	77	Rawalpindi ...	9,691	24,813	...	...	22	...	...	34,526	483	9,523
	78	Murree ...	6,320	950	...	...	982	...	...	8,252	83	1,742
ATTOCK.	79	Hazro ...	2,163	2,953	...	...	...	...	...	5,116	86	1,322
	80	Pindigheb ...	276	2,011	...	...	...	132	...	2,419	...	177
MIANWALI.	81	Mianwali ...	612	2 451	...	...	...	...	...	3 063	...	633
	82	Kalabagh ...	519	1 780	...	...	...	...	...	2,299	...	584
	83	Bhakkar ...	652	2,439	...	...	...	...	...	3,091	...	483
	84	Isa Khel ...	929	1,464	...	...	...	...	...	2,393	...	191
MULTAN. — MONTGOMERY.	85	Montgomery ...	2,746	2,551	...	...	60	...	...	4,857	...	2,375
	86	Kamalia ...	1,301	2,826	...	...	...	...	...	4,127	...	894
	87	Pakpattan ...	938	1,878	...	5	...	...	...	2,821	...	1,103
LYALLPUR.	88	Lyallpur ...	5,782	...	...	...	342	...	...	6,124	172	5,545
	89	Gojra ...	3.191	..	...	...	...	...	...	3,191	236	1,518
JHANG.			3 663	12,402	...	...	24	...	...	16,089	22	937
	90	Jhang-Maghiana ...	1,633	3,227	...	...	8	180	...	5,048	...	1,049
	91	Chiniot ..										
MULTAN.	92	Multan ...	12,214	15,077	...	423	497	...	...	28,211	109	18,754
	93	Shujabad ...	867	1,989	...	...	...	57	...	2,913	...	910
MUZAFFARGARH.	94	Muzaffargarh ...	1,319	2, 97	...	...	2	...	...	3,418	...	512
	95	Khangarh ...	618	1,601	...	...	...	...	...	2,219	...	373
	96	Alipur ...	255	1,796	...	...	...	...	...	2,051	...	496
	97	Leiah ...	1,187	1,741	...	...	15	...	...	2,943	...	368
	98	Karor ...	1,097	1,258	...	...	13	...	...	2,368	...	178
DERA GHAZI KHAN.	99	Dera Ghazi Khan ...	3,872	3,197	...	62	941	430	...	8,502	8	2,552
	100	Jampur	1 4 8	2.375	...	...	...	...	...	3 783	...	825
	101	Dajal ...	1,054	1 979	...	...	...	...	...	3,033	...	498
	102	Rajanpur ...	692	1,104	...	...	...	132	...	1,928	...	407
	103	Mithankot ...	1,946	1,098	...	...	...	...	...	3,044	...	383
		GRAND TOTAL ...	2,68,271	4,21,634	...	6,489	33,534	8,648	1,312	7,39,888	51,556	2,96,690
		GRAND TOTAL FOR 1913-14.	2,68 761	4,07,032	...	2 938	31,139	9,355	2,408	7,21,633	46,674	2,62,970

14	15	16	17	18	19	20	21	22	23	24
Safety.			Public Health and Convenience.							
			Water-supply.		*Drainage.*					
Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road clearing and watering) and latrines.	Hospital and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	12	4,174	...	...	771	423	8,380	9,287	1,346	561
48	6	736	...	3,954	...	15	2,913	6,679	...	6
...	...	10,006	...	5,603	2,032	4,882	36,890	28,542	1,487	731
...	...	1,775	...	3,300	8,134	43	10,918	4,940	...	32
22	...	1,440	...	...	1,924	37	3,855	4,188	67	150
1,054	2	1,233	...	...	...		886	3,501	...	...
1,017	...	1,650	780	615	...	...	2,587	4,723	...	1
...	...	584	...	...	...	...	4,220	1,662	...	1
...	...	483	...	...	...	87	1,784	6,527	...	46
...	...	191	...	...	...	140	1,163	2,148	...	72
867	1	3,243	...	12	...	...	4,824	5,720	96	...
...	4	898	...	3	...	...	2,099	2,133	93	240
104	...	1,207	...	212	620	57	2,070	2,631	16	212
...	49	5,766	10,404	7,703	1,700	285	20,118	10,299	1,700	103
1,397	...	3,151	...	1,741	3,719	354	5,901	3,562	107	4
...	5	964	4,809	273	12,295	219	12,727	14,447	342	209
...	...	1,049	...	...	1,388	20	7,133	4,562	466	99
...	201	19,064	4,258	1,233	1,909	588	53,909	24,058	1,761	994
...	12	922	...	212	101	99	2,464	3,819	...	153
1,026	4	1,542	...	...	184	28	2,470	2,000	1	30
...	5	378	...	...	...	...	1,180	1,675	...	30
574	19	1,089	...	46	...	109	1,343	2,309	...	30
...	...	363	...	...	...	10	1,875	3,279	...	156
631	...	809	...	...	...	8	818	1,699	3	...
...	...	2,560	...	66,780	...	106	8,091	5,483	30	8
...	...	825	...	...	618	84	1,878	3,148	...	174
...	...	498	...	330	1,500	...	1,780	2,110	...	...
...	...	407	...	...	...	...	1,241	120	...	...
...	...	383	...	...	...	...	913	2,228	...	48
50,703	663	3,99,612	4,08090,	3,34,827	2,83,215	1,10,685	8,86,554	6,48,163	35,206	17,880
42,645	626	3,52,915	3,79,965	2,98,218	1,99,762	1,21,504	8,98,103	6,18,328	33,238	19,838

25	26	27	28	29	30	31	32	33	34	35
PUBLIC HEALTH AND CONVENIENCE—*concluded.*										
Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works.* Establishment.	Buildings.	Roads.	Stores.	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
754	92	...	199	350	60	631	184	631	...	23,669
38	72	132	846	...	545	260	36	1,231	...	16,227
70	201	...	3,705	117	248	4,822	1,539	15,008	...	1,05,872
235	66	...	...	5,655	...	1,046	320	10,307	...	44,996
83	...	58	575	...	...	376	...	1,991	...	13,304
...	...	...	156	...	...	...	...	86	...	4,629
71	...	9	1	...	...	12	21	608	...	9,428
...	...	...	26	...	...	72	297	...	...	6,278
34	...	185	217	...	...	25	...	524	...	9,429
...	...	...	...	...	...	...	465	...	...	3,988
90	...	226	9,792	...	...	1,030	...	3,843	...	25 633
24	...	...	372	...	20	108	...	39	...	5,131
48	109	...	60	...	...	720	13,309	1,992	...	20,056
434	...	...	2,881	...	5	750	2,445	8,641	39	62,507
...	...	...	2,091	...	...	...	10,211	1,543	...	29,143
689	...	...	2,148	3	77	893	358	6,268	1,000	56,257
...	...	...	244	...	...	629	1,182	...	20	15,743
763	395	...	6,590	700	184	1,994	659	39,612	108	39,715
...	215	54	83	...	...	238	188	1,653	20	9,299
1	...	...	...	...	...	168	...	1	...	4,883
...	...	...	...	...	...	136	642	...	...	3,663
86	...	...	74	...	...	161	497	...	...	4,605
8	...	...	170	...	...	201	2,066	297	...	8,057
6	...	85	171	...	...	107	725	...	...	3,622
...	88	...	4,530	72	17	864	4,138	21,633	457	1,12,297
62	...	...	...	84	...	315	...	1,224	40	7,627
...	...	125	...	...	...	78	200	...	...	6,123
...	...	...	...	...	...	55	45	...	1,069	2,530
...	...	...	...	...	...	54	331	...	559	4,133
38,454	7,982	5,167	1,67,902	13,090	7,030	1,08,139	1,87,556	6,53,465	8,470	39,21,875
45,899	16,691	5,179	1,55,846	30,855	6,788	1,05,348	2,18,366	6,39,866	8,467	38,02,261

36	37	38	39	40	41	42	43	44	45	45 (a)
Public Instruction.				Contributions.	Miscellaneous.					
					Interest on loans.				*Other items.*	
Schools and college.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Provident fund charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
935	1,605	....	2,538	12,674	...	...	...	...	759	341
14,293	...	...	14,293	...	...	...	...	...	...	673
3,989	9,249	497	13,735	73,818	...	1,797	...	...	1,023	1,980
3,897	24	...	3,921	...	...	2,307	...	...	492	630
6,234	...	...	6,234	...	...	284	...	...	375	569
2,672	1,029	...	3,701	...	...	...	...	...	...	121
5,685	257	...	5,942	...	...	...	...	...	260	311
1,905	192	6	2,103	...	...	...	...	...	92	256
11,829	468	...	12,297	...	...	...	...	...	...	...
2,385	861	...	3,246	...	...	...	...	...	52	141
3,411	...	16	3,427	...	...	...	...	...	354	407
68	1,359	...	1,427	...	...	...	...	...	202	44
...	1,063	...	1,063	...	...	...	...	...	71	39
7,152	...	100	7,252	...	...	...	...	...	330	562
8,861	...	100	8,961	...	...	...	...	...	231	562
11,276	3,035	10	14,321	...	...	...	...	12	330	1,095
7,802	1,674	5	9,481	...	...	...	...	...	170	461
31,109	5,640	885	37,634	22,812	...	4,190	...	...	2,270	2,264
9,368	10	...	9,378	...	...	...	...	...	17	167
1,574	...	...	1,574	...	...	...	...	...	234	55
600	...	...	600	...	...	...	...	...	65	...
3,928	...	...	3,928	...	...	...	...	...	247	224
5,740	...	...	5,740	...	...	...	...	...	245	249
701	12	...	713	...	...	...	...	...	93	67
1,934	725	...	2,659	...	...	...	...	...	...	...
5,136	...	...	5,136	...	...	...	...	...	...	...
1,434	150	...	1,584	...	...	...	...	...	...	...
4,913	...	...	4,913	...	...	...	...	...	...	...
1,468	500	...	1,968	...	...	...	...	...	...	...
5,26,014	1,46,617	11,051	6,83,682	1,49,247	40,415	88,127	...	6,687	29,715	56,066
4,83,614	1,53,809	20,258	6,57,681	1,53,280	40,783	87,690	...	11,310	31,271	44,646

45 (*b*)	45 (*c*)	45 (*d*)	45 (*e*)	45 (*f*)	45 (*g*)	45 (*h*)	45 (*i*)	45 (*j*)	45 (*k*)	45 (*l*)	45 (*m*)	45 (*n*)	46

MISCELLANEOUS—*concluded.*

Other items—concluded.

Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor-house charges.	Leper asylum charges.	Other miscellaneous charges.	Fire insurances.	Contribution to Electricity Department.	Forest charges.	Recoveries and Refunds.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,000	132	...	9	...	...	207	168	...	...	...	...	4,616
...	217	...	...	2	...	...	...	...	...	...	...	...	892
...	214	600	...	892	200	...	481	311	...	...	...	...	5,201
...	...	6	...	115	...	...	...	37	...	...	8,074	...	9,351
...	2,099	4	...	805	...	...	...	235	...	...	...	...	4,087
...	469	3	...	...	...	...	...	...	...	...	...	...	593
...	44	32	...	...	...	...	...	27	...	...	...	...	674
...	...	...	...	...	...	...	...	3	...	...	...	...	351
...	35	2	...	...	...	...	...	23	...	...	...	...	60
...	50	...	...	...	...	...	...	32	...	...	...	...	275
...	150	21	...	...	...	...	...	13	...	...	...	...	945
...	...	4	...	13	...	...	...	57	...	...	...	...	320
...	148	4	...	207	...	...	...	...	...	...	...	...	469
...	225	122	...	24	...	...	...	423	...	...	...	1,938	3,624
...	614	27	...	284	...	102	...	17,630	...	...	...	...	19,450
...	...	1	...	853	...	...	...	...	...	...	...	...	1,949
...	1	...	...	626	...	...	...	...	...	...	...	...	1,258
...	5,288	98	414	1,031	200	...	666	2,395	...	...	...	...	14,626
...	500	7	...	23	...	...	...	3	...	...	...	...	717
...	635	15	...	2	...	...	...	...	...	...	...	...	941
...	1,215	6	...	...	...	...	...	24	...	...	...	...	1,310
...	274	...	...	18	...	...	...	...	...	...	...	...	763
...	520	1	...	36	...	...	...	70	...	...	...	...	1,121
...	511	5	...	...	73	...	...	1	...	...	...	...	750
...	...	20	...	...	...	...	...	6,482	...	...	...	...	6,502
...	78	...	...	38	...	400	...	55	...	...	...	...	571
...	410	...	...	...	...	...	...	...	...	...	...	...	410
...	...	...	...	...	...	...	...	1,000	...	...	...	...	1,000
...	...	...	...	...	...	...	...	...	...	...	...	...	...
1,000	91,836	5,557	3,502	20,882	22,930	5,943	3,491	2,53,091	2,563	2,16,991	8,074	1,938	7,23,584
17,583	35,916	4,557	2,809	19,897	36,182	4,943	4,284	76,302	3,239	50,000	...	...	3,31,579

No. III—CONCLUDED.

in the Punjab during the year ending 31st March 1915—concluded.

III OF 1911.

47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
		EXTRAORDINARY AND DEBT.									BALANCE.				
		Investment.				*Advances.*									
Total.	Total expenditure.	In securities other than for sinking funds.	In savings banks.	Payment to sinking fund.	Payment of loans.	Permanent.	Other.	Deposits.	Total.	Total disbursement.	Deposits.	Actual balance.	Total.	GRAND TOTAL.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,616	57,022	...	...	...	...	...	...	...	...	57,022	...	10,534	10,534	67,556	
892	36,557	...	...	...	...	...	...	...	...	36,557	...	7,422	7,422	43,979	
6,998	2,44,955	200	...	...	9,205	...	...	...	9,405	2,54,360	32	(*g*) 27,475	27,507	2,81,867	*Liabilities.*—Balance of loan, Rs. 30,652.
11,661	70,605	...	...	...	3,476	...	...	...	3,476	74,081	...	(*h*) 3,679	3,679	77,760	
4,371	30,465	...	...	...	800	...	...	...	800	31,265	1,018	6,530	7,548	38,813	*Liabilities of Murree*—Balance of loan, Rs. 54,190.
593	12,575	...	150	...	...	40	...	...	190	12,765	...	8,332	8,332	21,097	
674	20,757	...	...	...	...	...	...	...	...	20,757	...	18,523	(*i*) 18,523	39,280	(*g*) Exclusive of invested balance, Rs. 8,600.
351	11,615	...	...	...	...	...	...	...	...	11,615	...	8,181	8,181	19,796	
60	25,360	...	...	...	...	...	...	...	...	25,360	...	6,698	6,698	32,058	
275	10,093	...	...	...	...	...	...	...	...	10,093	...	6,270	6,270	16,363	
945	38,105	...	...	...	...	...	...	732	732	38,837	57	8,742	8,799	47,636	(*h*) Exclusive of invested balance, Rs. 10,000.
320	11,903	...	...	...	...	25	...	431	456	12,359	...	8,625	8,625	20,984	
469	27,616	...	...	...	...	...	1,947	4,810	6,757	34,373	...	10,296	10,296	44,669	
3,624	85,273	...	...	...	...	...	...	1,384	1,384	86,657	5,760	1,25,966	1,31,726	2,18,383	*Liabilities of Hazro*—Balance of loan, Rs. 5,622.
19,450	63,636	...	...	...	...	...	...	4,190	4,190	68,086	1,037	14,625	14,625	82,711	
1,961	89,592	...	...	...	...	...	...	...	...	89,592	9,267	39,467	48,734	1,38,326	(*i*) Exclusive of invested balance Rs. 9,000.
1,258	32,579	...	...	...	...	...	...	...	...	32,579	2,219	20,974	23,193	55,772	
18,816	2,66,252	...	...	...	5,410	275	...	...	5,685	2,71,937	10,031	2,92,644	3,02,675	5,74,612	*Liabilities.*—Balance of loan, Rs. 79,709.
717	23,229	...	...	...	...	...	...	...	...	23,229	...	12,922	12,922	36,151	
941	12,358	...	...	...	...	...	...	70	70	12,428	...	8,063	8,063	21,491	
1,310	8,170	...	...	...	...	...	...	135	135	8,305	...	4,108	4,108	12,413	
763	12,436	...	...	...	...	71	...	...	71	12,507	701	15,235	15,936	28,443	
1,121	18,229	...	...	...	...	...	...	...	...	18,229	...	17,882	17,882	36,111	
750	8,262	...	...	...	...	...	...	...	...	8,262	...	7,410	7,410	15,672	
6,502	1,32,520	...	...	...	...	...	...	631	631	1,33,151	54,158	97,584	1,51,742	2,84,893	
571	17,942	...	...	...	...	25	...	...	25	17,967	...	4,410	4,410	22,377	
410	11,648	...	...	...	...	...	...	...	...	11,648	...	13,538	13,538	25,186	
1,000	10,778	...	...	...	...	50	...	...	50	10,828	...	3,334	3,334	14,162	
...	9,528	...	...	...	...	...	...	...	...	9,528	...	5,153	5,153	14,681	
8,58,813	67,53,117	10,900	10,31,594	...	2,79,703	40,547	219507	31,813	16,14,064	83,67,181	1,33,531	(*j*) 35,10,548	36,44,079	1,20,11,260	*Total liabilities.*—Balance of loans, Rs. 37,57,690.
4,71,362	61,59,132	12,700	7,420	...	2,36,747	8,053	4,903	42,359	3,12,182	64,71,314	73,965	36,48,394	37,22,359	1,01,93,673	(*j*) Exclusive of invested balance, Rs. 65,000.

FORM No. IV.

STATEMENT SHOWING THE QUANTITY OR VALUE OF THE PRINCIPAL ARTICLES IMPORTED INTO, AND TAXED BY, THE SEVERAL MUNICIPALITIES IN THE PUNJAB

DURING THE YEAR

1914-15.

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Mds.	Rs.	Mds	Rs.	Mds. S.C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
AMBALA.	HISSAR.	1	Hissar ...	17,162	93,080	6,047	57,025	3,480	3 12 15	7,439	4,087	6,178	3,379	0 14 6
		2	Hansi ...	14,576	185,284	7,394	59,095	3,291	4 2 2	9,472	5,921	8,459	5,288	0 23 3
		3	Bhiwani ...	31,100	503,216	11,220	299,761	5,994	9 25 9	75.870	5,927	30,356	2,372	0 39 1
		4	Sirsa ...	14,629	835,595	8,913	799,133	8,122	54 25 0	19,063	3,972	13,702	2,855	0 37 7
	ROHTAK.	5	Rohtak ...	19,862	114,335	3,503	113,197	3,476	5 27 15	8,200	3,142	8,159	3,127	0 16 6
		6	Jhajjar ...	10,617	72,168	2,473	46,080	1,653	4 13 9	4,332	1,346	4,177	1,297	0 15 12
		7	Beri ...	7,798	50,907	1 230	...	...	...	4,424	1,382	3,912	1,222	0 20 1
		8	Bahadargarh ...	4 990	33,489	1,145	14,876	532	2 39 3	2,253	1,045	2,165	1,009	0 17 6
		9	Gohana ...	5,438	22,631	1,066	21,330	1,025	3 36 14	2,749	1,020	2,721	1,016	0 20 0
		10	Sonepat ...	12,014	141,346	5,628	115,964	4,549	9 26 1	5,356	3,013	4,424	2,489	0 14 10
	GURGAON.	11	Rewari ...	24,780	224,512	7,790	190,400	6.392	7 27 6	32,037	6,007	20,736	3,888	0 33 8
		12	Palwal ...	9,485	132,107	4,931	110,734	4,123	11 27 0	5,171	1,939	4,365	1,637	0 18 6
		13	Firozpur-Jhirka ...	5,719	43,445	1,871	40,545	1,695	7 3 9	1,885	707	1.751	657	0 12 4
		14	Hodal ...	5,468	61,782	2,351	43,094	1,888	8 39 2	2.880	1,440	2,304	1,152	0 16 14
	KARNAL.	15	Ballabgarh ...	4,053	92,081	4,969	50,041	2,908	12 13 14	2,423	1,353	2,286	1,286	0 22 9
		16	Faridabad ...	4,487	42,599	2,256	40,587	2,144	9 1 13	1,799	1,012	1,648	927	0 14 11
		17	Karnal ...	21,018	251,174	10,674	200,807	8 550	9 22 3	8,232	5,751	7.354	5,235	0 14 0
		18	Panipat ...	26,342	195,892	6,873	180,613	6,315	6 34 4	6,937	4,257	6,483	3,978	0 9 14
		19	Kaithal ...	12,912	73,890	2.801	40,477	1,548	3 5 6	4,116	2 029	4,066	2,000	0 12 9
		20	Shahabad ...	11,054	109,103	2.590	58,023	1,457	5 9 15	5.446	3,406	4,214	2.638	0 15 4
		21	Thanesar ...	4,719	37,279	1,288	36,056	1,181	7 25 10	4,266	2,400	3,325	1,871	0 28 3
	AMBALA.	22	Ambala City ...	24,493	379,812	12,773	180,107	6,389	7 14 2	12,229	6,155	10,480	5,281	0 17 2
		23	Jagadhri ...	12,045	176,077	3,290	176 077	3,290	14 24 11	5,864	2,279	5,864	2,279	0 19 7½
		24	Rupar ...	6,935	82,490	1,866	75,497	1,702	10 35 7	3,781	1,187	699	260	0 4 0
		25	Sadhaura ...	7,774	53,187	1,023	51.453	980	6 24 11	3.126	1,464	2,602	1,219	0 13 6
		26	Buriya ...	4,272	30,301	706	30,225	704	7 3 0	1,165	585	1,165	585	0 10 14
	SIMLA.	27	Simla ...	33,316	230,546	14,409	227,029	14,189	6 32 9	...	16,599	...	11,369	...
JULLUNDUR.	HOSHIAR-PUR.	28	Hoshiarpur ...	20,583	148,186	6,863	129,531	6,039	6 11 13	6,551	2,462	5,699	2,195	0 11 1
		29	Urmar-Tanda ...	7,016	66,843	3,474	50,531	2,709	7 8 1	3,793	639	3,315	560	0 18 14
	JULLUNDUR.	30	Jullundur ...	55,354	295,698	9,520	290,354	9,536	5 9 13	19,749	7,406	15,392	5,772	0 11 1
		31	Kartarpur ..	8,631	50 362	1,541	44,929	1,670	5 8 4	3,213	1,195	3,059	1,137	0 14 3
		32	Phillaur ...	5,224	38,625	1,264	31,556	1,045	6 1 10	1,328	416	1,124	352	0 8 10
		33	Nurmahal ...	7,178	52,465	1,437	43,272	1,450	6 1 2	635	198	612	191	0 3 7
		34	Rahon ..	6,292	36,385	1,583	33,368	1,178	5 12 2	1,576	493	1,485	464	0 9 7
		35	Banga ...	4.602	28,755	1,010	27,198	964	5 34 4	2,374	742	1,456	455	0 12 10
		36	Nakodar ...	8,859	87,459	3,041	15,522	1,750	1 30 1	2,622	819	1,633	430	0 7 4
	LUDHIANA.	37	Ludhiana ...	43,152	42,577	7,946	35,675	6,654	0 33 1	24,085	12,042	18,181	9,089	0 16 13
		38	Jagraon ...	15,039	86,655	1,770	79,083	1,625	5 10 5	9,729	2,770	3,852	1,449	0 10 4
		39	Raekot ...	7,510	40,494	1,809	29 914	1,399	3 39 5	5,203	1,627	3,924	1,229	0 20 14
	FEROZE-PORE.	40	Ferozepore ...	24,678	547,878	7,449	524,176	6,439	21 9 10	30,115	5,468	20,652	3,904	0 33 8
		41	Fazilka ...	10,985	430,229	5,834	51,025	276	...	9,743	1,423	9,442	1 379	0 34 6
		42	Muktsar ...	8,834	86,446	1,853	9,936	681	1 5 0	13,935	2,100	13,604	2,051	1 21 9
		43	Zira ...	4,378	37,105	870	20,072	471	4 23 6	3,075	721	2,514	589	0 22 15
LAHORE.	LAHORE.	44	Lahore ...	210,270	1,593,692	87,367	1,357,606	75,379	6 18 4	103,278	51,639	72,653	36,326	0 13 13

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds	Rs.	Mds. S.C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
7,022	824	3,911	460	0 9 2	2,870	2,690	2,555	2,397	0 5 15
15,928	1,992	13,829	1,730	0 37 15	2,026	1,904	1,980	1,861	0 5 7
122,760	5,755	16,589	778	0 21 5	6,718	6,718	6,311	6,311	0 8 2
44,008	2,981	38,483	2,607	2 25 3	3,012	3,013	2,390	2,391	0 6 8
6,283	824	5,994	794	0 12 1	2,745	2 625	2,723	2,605	0 5 8
6,969	436	6 724	420	0 25 5	978	917	975	914	0 3 10
5,355	344	5.056	318	0 25 15	1,240	1,163	1,233	1,157	0 6 5
2 213	277	1,649	207	0 13 4	418	522	498	498	0 3 2
1,683	210	688	86	0 5 1	630	590	614	576	0 4 8
3,589	841	2,317	543	0 7 11	1,756	1,756	1,688	1,688	0 5 10
56,358	4,403	31,693	2,476	1 11 3	4,250	3 924	3,567	3,284	0 5 12
16,600	2,075	12,174	1,522	1 11 5	1,138	1,067	971	910	0 4 2
5,336	500	4,707	44	0 32 15	594	371	502	313	0 3 8
5,672	709	4,109	514	0 30 1	517	495	478	448	0 3 8
12,111	1,514	10,347	1 293	2 22 2	795	795	642	642	0 6 5
4 054	950	3,031	710	0 27 0	448	448	375	375	0 3 5
13,864	2 514	4,639	1,211	0 8 13	3,337	2,607	3,205	2,504	0 6 2
8,611	1,321	5,335	819	0 8 2	2,872	2,244	2,746	2,145	0 4 3
6,207	1,612	4,860	807	0 15 1	1,739	1,359	1,705	1,332	0 5 5
6,062	977	5,217	845	0 18 14	902	705	849	664	0 3 1
3,138	441	2,897	410	0 24 9	1,222	955	1,096	857	0 9 5
9,192	2,047	8,542	1,902	0 13 15	3,860	2 900	3,731	2,803	0 6 1
4,887	625	4,887	625	0 16 3	2,227	1,392	2,227	1,392	0 7 6
6,457	1,013	4,871	813	0 28 1	885	664	842	632	0 4 13
2,150	501	1,636	381	0 8 8	571	358	526	330	0 2 11
1,346	180	1,338	179	0 12 8	263	201	259	193	0 2 7
...	6,116	...	2,831	...	7,397	11,095	6,558	9,838	0 7 14
6,373	839	5,899	779	0 11 7	3,199	2,000	2 935	1,835	0 5 11
4,462	402	4,419	397	0 25 3	593	417	579	403	0 3 5
13,528	1,691	12,120	1,515	0 8 12	5,646	5,646	5,497	5,497	0 3 15
2,396	300	1,945	254	0 9 0	704	704	703	703	0 3 4
1,965	187	1,908	170	0 13 14	660	413	612	383	0 4 11
1,823	171	1,656	155	0 9 4	635	397	590	369	0 3 5
2.499	234	2 489	233	0 15 13	459	287	358	225	0 2 4
4,199	352	3,981	332	0 34 10	342	214	324	206	0 2 13
8,779	823	5,333	548	0 24 1	721	451	634	397	0 2 14
16,710	4,178	13,738	3,435	0 12 12	7,853	11,793	7,077	10,630	0 6 9
9,245	1,277	7,893	1,110	0 21 0	1,241	1,598	1,215	1,566	0 3 4
9,608	1,627	7,651	1,258	1 0 12	406	381	400	375	0 2 0
36,352	3.408	26,261	2,462	1 2 9	5.595	3,497	4,960	3,100	0 8 1
17,436	1,152	17,103	1,129	1 22 4	2,137	1,670	1,967	1,536	0 7 2
21,162	1,778	19,581	1,670	2 9 14	489	458	477	451	0 2 2
3,951	463	2,806	329	0 25 10	417	391	400	373	0 3 10
64,352	16,088	50,682	12,671	0 9 10	51,177	63,971	47,278	59,098	0 9 0

26	27	28	29	30	31	32	33	34	35
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
185,142	17,432	140,145	12,194	8 6 8	44,270	788	44,270	788	2 9 3
291,627	19,499	159,848	14,154	10 38 10	10,945	715	10,945	715	0 12 0
...	39,759	...	24,168	...	43,791 Heads	808	43,791 Heads	808	1 6 6 Heads
1,016,177	25,331	964,261	21,920	65 34 14	6,007 Rs.	655	6,007 Rs.	655	41 Rs. A. P.
...	13,657	...	13,511	...	...	1,020	...	1,020	...
154,351	6,510	125,907	5,801	11 34 6	2,204	561	2,204	561	0 3 4
173,586	5 098	71,491	2,802	9 6 11	...	...	...	...	...
...	3,826	...	3,074	...	885	295	885	295	...
32,393	4,026	31,053	3,841	5 28 7	11,628	256	11,628	256	2 2 3
185,090	14,059	156,520	12,016	13 1 2	17,580	639	17,580	639	1 7 5
355,102	31,670	269,759	22,933	10 35 7	1 14,365	2,139	1,14,365	2,139	4 9 10
286,253	17,036	191,364	12,042	20 7 0	14,265	448	14,265	448	1 8 1
125,440	4,528	119,484	4,044	20 35 11	10,149	350	10,149	350	1 12 5
82,021	6,136	66,183	5,057	12 4 2	...	295	...	295	...
117,900	10,142	73,308	7,559	18 3 8	...	170	...	170	...
55,307	5,397	51,641	4,858	11 20 6	1,170	231	1,170	231	0 4 2
354,872	28,379	279,860	22,929	13 12 10	52,139	2,444	52,139	2,444	2 7 8
214,312	18,775	195 178	16,894	7 16 6	...	3,149	...	3,149	...
94,965	8,600	56,591	7,055	4 15 5	19,663	923	19,663	923	1 8 4
145,210	9,154	90,610	6,973	8 7 14	23,014	916	23,014	916	2 1 4
67,278	5,925	63,899	5,147	13 21 10	...	...	...	...	...
472,963	35,137	265,539	26,203	10 33 11	53,987	1,904	53,947	1,903	2 3 3
235,738	11,557	235,738	11,557	19 22 13	*Nil.* Heads	*Nil.*	*Nil.* Heads	*Nil.*	*Nil.* Heads
148,321	8,756	127,189	6,780	18 13 9	2,811	345	2,811 Rs.	345 Rs.	½ Rs. A. P.
78,168	5,541	67,419	4,358	8 26 4	7,865	294	7,865	294	1 5 10 ½
34,086	2,536	32,998	2,530	7 38 6	10,620	439	10,620	439	2 7 9
...	75,228	...	64,323	...	...	13,830	...	13,816	...
250,661	19,402	229,497	17,935	11 6 0	53,828	1,685	53,828	1,685	2 9 10
103,450	6,260	86,452	5,385	12 12 14	29,820	466	29,820	466	4 4 0
1,038,871	39,407	1,022,530	36,659	18 18 14	1,02,752	3,211	1,02,752	3,211	1 13 0
76,398	5,194	70,213	4,908	8 5 6	6,966	219	6,966	219	0 12 10
65,644	3,451	57,162	3 087	10 37 11	52,898	829	52,898	829	10 5 1
78,524	3,661	67,621	3,252	9 19 13	4,822	151	4,822	151	0 10 9
49,830	3,393	46 612	2,898	7 16 5	13,118	225	13,118	225	2 1 4
50,799	3,901	41,230	3,329	8 38 6	1,878	118	1,878	118	0 6 6
133,506	6,432	75,504	4,367	8 20 14	23,322	365	23,322	365	2 10 1
486,609	64,553	427,057	54,750	9 35 14	209,671	3,282	2,09,671	3,282	4 13 9
160,010	10,770	144,241	8,903	9 23 10	5,307	332	5,307	332	0 5 8
70,503	6,636	56,288	5,457	7 19 13	13,629	213	13,629	213	1 13 4
732,823	38 478	598,537	29,946	24 10 2	39,318	621	39,318	621	1 9 6
57,065	12,725	85,595	6,314	7 3 2	7,401	248	7,401	248	0 10 9
153,896	8,465	75,172	7,084	8 20 0	11,679	182	11,679	182	1 5 2
57,405	3,827	45,225	3,015	10 13 3	5,160	81	5,160	81	1 2 10
210,270	3,39,388	...	2,96,356	...	...	48,459	...	40,915	...

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S.C.	Mds	Rs.	Mds	Rs.	Mds. S.C
...	...	...	...	...	19,823	421	18,178	318	1 2 5
454	285	126	80	0 0 6	16,140	579	15,821	373	1 3 6
...	...	...	...	...	...	2,175	...	1,657	...
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
938	196	938	196	0 1 14	...	869	...	868	...
275	52	275	52	0 1 0	7,053	249	7 053	249	0 26 9
8	2	8	2	...	8,572	291	8,154	264	1 1 13
120	23	117	22	0 0 15	...	106	...	74	...
247	46	248	46	0 1 13	857	136	461	111	0 3 6
607	190	533	167	0 1 11	1,450	302	1,340	274	0 4 7
...	...	...	...	...	64,039	1,795	63,694	1,784	2 22 13
...	...	...	...	...	12,553	203	12,553	203	1 12 15
31	9	31	9	0 0 3	4,874	112	4.184	57	0 29 4
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
...	...	...	...	...	8,758	1,095	644	80	0 6 6
...	...	...	...	...	4 030	358	2,235	191	0 19 15
303	95	298	93	0 0 9	90,768	1,546	88,252	1,366	4 7 15
576	180	419	131	0 0 10	...	1,215	..	1,114	...
Exempt.					13 708	507	13.070	466	1 0 8
					11,776	920	8,791	687	0 31 13
247	77	208	65	0 1 12	1,296	159	1,126	137	0 9 9
308	115	258	96	0 0 7	159 443	4,146	156,135	3,810	6 15 0
1,575	394	1,575	394	0 5 3	20,067	1,735	20,067	1,735	1 25 10
686	171	665	166	0 3 13	36,910	1,307	32,312	876	4 26 5
201	101	165	82	0 0 13	23,477	609	21,002	522	2 28 1
14	3	14	3	0 0 2	1,922	297	1,922	297	0 17 15
4,604	4,604	2,202	2,202	0 2 10	...	12,779	...	10,220	...
335	83	248	67	0 0 8	69,182	2,663	67,135	2 384	3 10 7
85	19	85	19	0 0 8	11,574	563	10,981	508	1 22 10
2,936	734	2,380	595	0 1 11	102.274	4,873	98,706	4,649	1 31 5
465	81	444	79	0 2 1	8.562	365	8,435	355	0 39 1
336	65	336	65	0 2 9	8,790	239	8,442	236	1 24 10
504	94	500	93	0 2 13	9.880	443	9,498	411	1 12 15
45	10	43	9	0 0 4	5.789	237	5,649	228	0 36 0
96	18	91	17	0 0 12	15 336	511	14,831	472	3 8 14
360	76	360	70	0 1 10	12,508	355	11,436	326	1 11 0
							Rs.		Rs. A. P.
...	...	...	...	...	91,134	2,848	76,596	2,393	1 12 5
							Mds.		
429	53	429	53	0 1 2	40,869	465	40,792	463	2 28 8
...	...	...	...	...	11,099	183	11,097	180	1 19 2
3,888	972	3,020	755	0 4 14	117,767	3,631	110,077	3,166	4 18 7
698	131	693	130	0 2 7	12.976	762	11.512	668	1 1 14
257	46	257	46	0 1 3	9,833	465	9,460	434	1 2 14
148	14	143	14	0 1 6	3,635	363	3,345	334	0 30 9
...	...	...	...	...	...	50,602	...	48,097	...

46	47	48	49	50	51	52	53	54	55
Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
55,731	1,813	51,997	1,638	3 0 6	15,361	720	10,166	481	0 9 6
15,387	1,558	15,231	1,551	1 0 8	8,722	374	8,621	371	0 9 5
2,60,202	11,941	1,90,546	10,770	6 2 0	255,317	5,147	1,24,998	3,412	4 0 6
69,914	2,185	67,105	2,097	4 9 4	44,977	1,356	39,973	1,202	2 11 8
2,20,284	8,352	2,18,106	8,266	10 15 8	26,217	952	26,145	950	1 5 1
26,564	830	25,242	789	2 6 0	10,935	342	10,935	342	1 0 6
41 851	1,308	41.280	1,291	5 4 10	3,828	120	3,703	116	0 7 7
12,350	386	12,288	384	2 7 4	3,001	94	2.936	92	0 9 5
17,488	547	17,293	541	3 2 11	5,562	254	5,562	254	1 0 4
34,882	1,849	34,537	1,833	2 14 0	10 373	486	9,661	453	0 12 10
99,424	3,107	76,032	2,376	3 1 1	...	...	...	...	...
14,656	687	14,263	669	1 8 1	12,885	604	12,830	601	1 5 8
Nil	*Nil*	*Nil*	*Nil*	*Nil*	1,901	59	1,666	52	0 4 8
11,691	548	11,691	548	2 2 3	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
25,941	1,220	25,739	1,211	6 5 7	999	43	999	43	0 3 11
12,582	597	12,561	596	2 12 9	3,120	131	3,025	127	0 10 9
64,727	2,023	63,404	1,981	3 0 3	39.285	2,302	37.693	2,230	1 12 8
...	2,133	...	1,836	...	87,917	3,743	52,180	2,210	1 15 8
47,879	1,496	46,896	1,465	3 10 1	24,765	925	24,675	919	1 14 7
30.269	946	29,484	922	2 10 8	27,806	1,003	26,282	949	2 6 0
8,210	257	7,654	240	1 9 11	10,639	419	10 304	403	2 2 11
1,61,477	6,970	1,51,139	6 559	6 2 9	23,506	1 332	22,270	1,141	0 14 7
4 ,413	2,155	44,413	2,155	3 10 11	95,170	3,418	95,170	3,418	7 14 5
31,303	980	30,732	962	4 6 10	27 155	849	25,259	790	3 10 8
18,984	593	17,610	550	2 4 3	6,168	231	5,856	221	0 12 1
3,956	166	3,956	166	0 14 9	...	...	...	...	...
...	5,805	...	5,604	...	...	4,088	...	3,655	...
87,923	2,715	73,654	2,272	3 9 3	1,04,927	3,282	71,259	2,228	3 7 5
39,684	620	38,751	606	5 8 4	14,061	220	14,001	219	1 15 11
1 76,832	5,526	1,70 688	5,334	3 1 7	66 400	2,075	61,472	1,921	1 1 9
33,536	1,051	33,225	1,042	3 13 7	15 742	495	15,594	490	1 12 11
12,373	363	12,135	357	2 5 2	4,370	137	4,370	137	0 13 4
21,830	537	21,378	523	2 15 8	12.018	375	11.428	356	1 9 6
14,379	382	14,379	382	2 4 7	11.918	372	11,042	345	1 12 3
38,620	625	38,163	616	8 4 8	15,063	439	13 464	389	2 14 10
53,441	995	53,113	967	5 14 0	22 082	690	21 252	667	2 6 5
2,73,676	12,919	2,56,354	12,104	5 15 1	57, 71	2,652	49 189	2,268	1 2 3
46,792	2,210	45,193	2,135	3 0 1	18,673	854	18,028	824	1 3 2
17,755	742	17,543	732	2 5 4	5,261	165	5,261	165	0 11 2
3,79,449	5,685	3,60,736	5,262	14 9 10	43,232	1,351	33,888	1,059	1 6 0
...	1,687		1,117	...	13.165	361	12,843	361	1 2 3
92,113	221	91,973	216	10 6 6	22,194	694	22,067	691	2 7 8
29,567	593	28,875	571	6 9 6	7,073	221	6,216	195	1 6 9
...	98,506	...	93,513	...	4,54,251	21,293	3,79,327	17,782	1 13 10

56	57	58	59	60	61	62	63	64	65
Class VI.—Tabacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs	Rs.	Rs.	Rs.	R s. AP
12,618	394	11,196	350	0 10 5	2,24,835	5,270	1,96,600	4,609	11 7 7
Mds.		Mds.							
2,904	766	2,631	698	0 7 3	12,567	197	10,275	161	0 11 3
Rs.		Rs.							
19,463	608	18,830	588	0 9 8	39,72,916	23,097	10,69,056	9,012	34 6 0
42,660	1,922	32,354	1,442	2 3 4	5,48,825	5,910	4,92,842	5,327	33 11 0
6,304	99	6,167	97	0 5 0	1,49 693	2,708	1,46,075	2.637	7 5 8
2,628	82	1,778	56	0 2 8	1,15,362	2,307	1,11,772	2.236	10 8 4
5,604	175	5,229	159	0 10 8	51,782	1,036	51.561	1,032	6 9 9
2,138	67	2,138	67	0 6 10	44,985	1,405	42.729	1.366	8 9 0
...	...	...	...	...	59,862	1,198	59,514	1,191	10 15 1
Mds.		Mds.		Mds. S.C.					
1,178	250	1,127	234	0 3 12	1,43,344	3,411	1,32,788	3,157	11 0 10
1,446	497	1,425	490	0 2 5	3,21,792	6,704	2,79,072	5,814	11 4 2
1,178	179	1,100	168	0 4 10	81.551	1.699	79,170	1,650	8 5 7
Nil	*Nil*	*Nil*	*Nil*	*Nil*	47,016	974	46,624	932	8 2 5
Nil	*Nil*	*Nil*	*Nil*	*Nil*	31,762	993	30,901	966	5 10 5
Mds.		Mds.		Mds. S. C.					
494	146	450	131	0 4 7	56,896	1,833	56,199	1,317	13 13 10
281	105	273	102	0 2 7	25,703	604	25 463	601	5 10 10
4,268	667	4 258	620	0 8 2	1.31,715	5,752	1 10,381	5,190	5 4 0
1,065	333	1.037	324	0 1 9	2 03,449	...	1,82,124	...	...
Rs.		Rs.		Rs. A. P.					
8,767	274	8,649	270	0 10 9	1,75.442	2,741	1 58,430	2,475	12 4 4
5,368	168	4,493	140	0 6 6	14,.81	222	14,231	223	1 4 7
2,452	73	2,412	72	0 8 2	63,967	1.046	59,798	991	12 10 9
...	...	...	...	...	3,44,989	8,092	3,25,918	7,646	13 4 11
Mds.									
1,222	619	1,222	619	0 4 0	1,72,960	2,735	1,72,960	2,735	14 5 9
Rs.									
5,990	187	5 358	167	0 12 4	1,82 047	4 269	1,48.661	3,485	21 6 11
5 499	172	5,315	166	0 10 11	87.155	1.815	80.874	1,684	10 6 5
2,916	90	2,916	90	0 10 11	25,198	537	25,198	537	5 14 4
...	9,672	...	7,490	...	1,21,19,841	38,120	8,09,366	25,292	24 4 9
Mds.		Mds.		Mds. S. C					
3,014	577	2,899	555	0 5 10	3,13,366	5,023	2,76,261	4,431	13 6 8
1,127	197	1,084	190	0 6 3	1,34,423	2,032	1,12,889	1,531	16 1 5
10,848	1 356	10,080	1,260	0 7 4	10,73.472	11,182	6,50,400	6,775	11 11 11
1,044	170	1 035	169	0 4 13	68,192	1,036	65,875	1,028	7 10 1
885	130	859	128	0 6 9	59,927	939	59,746	935	11 7 0
1,823	168	1 768	161	0 9 14	67.577	1,056	60.787	950	8 7 6
1,240	125	1,177	119	0 7 8	63.693	995	62,651	979	9 15 4
762	121	362	69	0 3 2	1.83.927	2 841	1,15,463	1 775	25 1 5
1,289	168	1,190	159	0 5 6	99,374	1,552	96,899	1,523	10 15 0
11,213	2,156	7,879	1,644	0 7 5	12,20,235	23,609	7,94,471	14,808	18 6 7
2,044	251	1,930	241	0 5 2	2,78,453	4,428	2,55,732	4,074	17 0 1
654	107	649	106	0 3 7	1,01,521	3,173	93,423	2,919	12 7 0
13,648	2,559	1,056	198	0 1 11	8.17,382	10,643	5,76,000	7,500	23 5 5
2,717	553	2,526	518	0 9 3	3,74,979	4,882	3,57,407	4,654	32 8 6
1,382	293	1,273	273	0 5 12	2,19,224	3,426	2,12,683	3,324	24 1 2
513	128	464	116	0 4 4	1,09,923	1,718	1,01,534	1,573	23 3 1
...	13,755	...	10,208	...	46,48,202	79,699	40,59,989	64,716	19 5 0

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
2,40,544	5,638	2,11,414	4,957	12 3 4	27,425	645	20,537	484	1 3 1
1,75,301	3,016	1,71,456	2,954	11 12 2	35,824	842	33,035	777	2 4 3
39,77,810	23,175	10,73,950	9,089	34 8 6	2,28,722	2,322	1,90,401	2,032	6 1 11
5,89,734	6,390	5,33,277	5,799	36 7 2	79,973	1,250	72,905	1,140	4 15 8
1,69,391	3,073	1,65,164	2,990	8 5 0	72,186	1,403	70,221	1,371	3 8 7
1,30,250	2,574	1,26,659	2,502	11 14 10	6,797	117	7,361	112	0 11 1
57,291	1,146	57,020	1,141	7 5 0	10,924	170	10,793	169	1 6 2
46,587	1,438	43,013	1,352	8 9 11	6,877	107	5,579	87	1 1 10
59,862	1,198	59,514	1,191	10 15 1	10,556	159	10,110	152	1 13 9
1,50,221	3,626	1,39,502	3,367	11 9 9	29,397	919	27,462	858	2 4 7
3,66,720	7,641	3,23,088	6,782	13 0 7	...	...	...	...	...
85,967	1,837	83,401	1,782	8 12 8	21,952	687	19,012	595	2 0 1
53,496	1,110	50,316	1,010	8 12 9	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
40,250	1,258	39,389	1,231	7 3 3	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
67,239	1,658	65,118	1,598	16 1 1	10,265	322	8,750	275	2 2 6
26,586	627	26,246	621	5 13 7	6,743	211	4,169	131	0 14 10
1,89,252	7,202	1,66,250	6,599	7 14 8	44,004	917	40,720	849	1 15 0
60,872	5,507	52,718	4,893	2 0 0	72,052	1,501	48,013	1,000	1 13 2
2,29,772	3,590	2,11,512	3,304	16 6 1	21,501	448	20,393	425	1 9 3
1,87,137	2,924	1,78,678	2,792	16 2 7	20,288	423	19,013	396	1 11 6
70,342	1,246	66,173	1,181	14 0 4	15,075	235	13,741	214	2 14 7
6,21,879	14,592	5,34,582	12,549	21 13 3	1,10,088	2,583	91,922	2,157	3 12 1
2,16,641	3,771	2,16,641	3,771	17 15 9	6,646	521	6,646	521	0 8 9
1,93,859	4,547	1,59,331	3,736	22 15 10	61,546	1,444	47,880	1,124	6 14 3
95,652	1,992	89,086	1,855	11 7 4	9,804	306	9,804	307	1 4 2
33,291	739	3,3291	739	7 13 8	63	2	63	2	0 0 3
16,11,583	50,361	10,99,346	34,354	33 0 0	4,44,234	13,882	3,78,331	11,822	11 5 8
3,93,870	6,620	3,50,044	5,900	17 0 1	1,92,349	3 010	1,75,208	1,664	8 8 2
1,46,299	2,222	1,25,170	1,721	17 13 5	21,661	329	18,235	278	2 9 7
13,72,032	14,292	9,13,920	9,520	16 8 2	4,32,896	6,764	2,47,104	3,861	4 7 5
75,698	1,184	73,306	1,145	8 7 11	17,305	271	16,475	258	1 14 6
65,885	1,031	65,704	1,028	12 9 3	10,916	171	10,432	163	2 0 0
72,810	1,138	66,020	1,032	9 3 2	12,041	188	11,065	173	1 8 8
65,748	1,027	64,706	1,011	10 4 7	23,589	369	21,624	338	3 7 0
1,98 926	3,075	1,30,122	2,004	28 4 5	3,5067	548	28,982	452	6 4 9
1,06,027	1,657	1,03,447	1,618	11 10 10	28,628	447	24,338	388	2 12 10
18,07,313	26,331	8,69,755	17,162	20 2 6	2,74,125	8,572	2,22,566	6,960	5 2 6
3,67,245	7,232	3,38,341	6,685	22 8 0	1,22,052	3,817	59,991	1,885	3 15 10
1,11,817	3,493	1,01,590	3,173	13 8 5	23,004	719	17,033	533	2 4 3
8 55,078	11,232	6,12,928	8,077	24 13 5	3,37,834	4,223	2,18,880	2,738	8 13 11
3,91,374	5,096	3,73,603	4,865	34 0 9	5 898	771	58,707	767	5 5 6
2,42,498	3,790	2,35,427	3,650	26 10 4	32,193	503	31,996	500	3 9 11
1,14,465	1,789	1,06,077	1,645	24 3 8	9,423	147	9,233	144	2 1 9
47,44,970	82,723	41,08,829	66,086	19 8 3	15,19,200	47,475	10,43,904	32,622	4 15 6

No. IV.

the several Municipalities in the Punjab during the year ending 31*st March* 1914. *the average taxation per head of population.*

III of 1911.

76	77	78	79	80	81	82	83	84
Class IX.—Miscellaneous.						Incidence of taxation.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (octroi collections).	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	...	...	...	...	0 11 4	1 3 8	
8,179	256	8,179	256	0 8 11	...	0 15 6	1 7 11	
1,11,479	2,035	97,267	1,760	3 2 0	...	0 12 5	1 11 11	
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1 7 10	2 5 4	
1,699	27	1,266	20	0 1 0	...	0 10 10	1 7 5	
...	...	...	...	...	...	0 8 9	0 15 8	
...	...	...	...	...	...	0 5 9	0 12 2	
...	...	...	...	...	...	0 9 10	1 1 5	
...	...	...	...	...	...	0 11 1	1 2 8	
...	...	...	...	...	...	1 0 0	1 10 2	
...	...	...	...	...	...	0 14 10	1 7 6	
...	...	...	...	...	...	1 4 4	1 11 10	
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	0 11 4	0 15 5	
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	0 14 10	1 4 10	
...	...	...	...	...	...	1 13 10	2 11 8	
...	...	...	...	...	...	1 1 4	1 8 5	
...	...	...	...	...	...	1 1 5	1 13 9	
...	...	...	...	...	...	0 10 8	1 3 1	
...	...	...	...	...	...	0 8 9	1 2 4	
...	...	...	...	...	...	0 10 1	1 3 11	
5,447	170	5,296	165	1 1 11	...	1 1 5	1 9 8	
...	...	...	...	...	*Nil*	1 1 1	2 3 6	
1,254	64	1,254	64	0 1 8	...	0 15 4	1 15 8	
14,098	441	13,345	417	1 14 7	...	0 15 7	2 3 1	
...	...	...	...	...	...	0 9 0	1 1 0	
...	...	...	...	...	...	0 9 6	0 15 11	
Nil	*Nil*	*Nil*	*Nil*	...	Included in income.	1 14 11	4 8 8	
48,371	1,511	42,213	1,382	2 0 10	...	0 13 11	1 12 0	
...	...	...	...	...	...	0 12 3	1 5 5	
78,592	1,228	71,680	1,120	1 4 8	...	0 10 7	1 3 6	
4,876	77	4,876	77	0 9 0	...	0 9 1	0 1 1	
4,048	64	4,048	64	0 12 5	...	0 9 5	1 2 5	
3,440	54	3,440	54	0 7 8	...	0 7 3	0 13 8	
3,768	59	3,768	59	0 9 7	*Nil*	0 7 4	0 14 3	
4,769	75	4,321	68	0 15 0	...	0 11 7	1 10 2	
11,249	176	11,249	176	1 4 4	...	0 7 11	1 0 4	
1,57,798	4,934	1,23,491	3,862	2 13 9	...	1 4 3	2 6 9	
...	...	...	...	...	...	0 9 6	1 6 10	
...	...	...	...	...	...	0 11 7	1 6 6	
1,16,460	1,820	1,00,352	1,568	4 1 1	*Nil*	1 3 5	2 2 2	
...	...	...	...	...	...	0 9 2	1 5 7	
11,319	589	10,059	569	1 2 3	...	0 12 9	1 8 8	
9,278	145	9,278	145	2 1 10	...	0 11 0	1 6 10	
...	1,27,656	...	96,078	...	350	1 6 6	3 5 5	

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
LAHORE—*concluded.*	LAHORE—*concld.*	45	Kasur ...	24,783	33,79,958	26,738	6,26,519	4,342	25 4 6	1,70,070	7,972	60,547	2,838	2 7 1
					Mds.		Mds.		Mds. S. C.	Mds.		Mds.		Mds. S. C.
		46	Khem Karan...	5,782	56,043	2,231	35,241	1,862	6 5 14	1,821	851	744	384	0 5 3
		47	Chunian ...	7,151	22,906	1,593	20,294	1,505	2 34 1	4,047	1,260	3,765	1,051	0 19 10
	AMRITSAR.				Rs.									
		48	Amritsar ...	1,51,339	23,28,891	72,570	18,48,909	57,570	12 8 11	1,13,960	56,980	57,678	28,839	0 15 4
										Rs.		Rs.		Rs. A. P.
		49	Tarn Taran ...	4,260	37,110	1,344	34,247	1,273	8 1 9	44,628	1,388	40,015	1243	9 6 3
										Mds		Mds.		Mds. S. C.
	GURDASPUR.	50	Gurdaspur	5,133	21,432	1,134	20,015	1,067	3 36 0	3,174	992	3,148	984	0 24 9
		51	Dinanagar ...	4,154	65,173	3,661	42,074	2,303	10 5 2	3,050	498	2,906	476	0 27 15
		52	Pathankot ...	7,007	65,272	2,353	54,848	2,020	7 33 2	3,777	1,177	3,350	1,045	0 19 2
		53	Batala ...	26,430	1,97,551	9,993	1,58,652	8,137	6 0 2	7,947	2,482	6,404	2,126	0 9 11
		54	Dera Baba Nanak.	4,556	59,668	2,564	43,987	2,074	9 26 3	1,911	599	1,797	563	0 15 12
	SIALKOT.	55	Sialkot ...	64,869	12,51,374	60,614	5,10,334	25,628	7 34 11	23 731	11,866	23,243	11,620	0 14 5
		56	Pasrur ...	7,566	29,377	928	27,037	853	3 22 15	1,694	529	1,570	491	0 8 4
					Mds.									
	GUJRANWALA.	57	Gujranwala ...	29,472	12,25 633	52,236	4,90,072	21,361	16 25 2	56,247	17,577	30,541	9 544	1 1 7
					Rs	Mds.		Mds.			Mds.		Mds.	
		58	Wazirabad ...	17,146	2,81 758	10,746	1,42,454	5,664	8 12 5	17,434	2,179	13,768	1,721	0 32 1
					Mds.			Rs.						
		59	Ramnagar ...	5,256	40,668	1,271	26,426	1,235	5 0 13	1,390	304	595	195	0 4 8
	GUJRAT.	60	Akalgarh ...	3,943	39,582	1 338	33,246	942	8 17 0	671	239	517	201	0 5 3
		61	Eminabad ...	5 526	41,919	1,659	29,621	1,194	5 14 6	2,406	752	2,155	674	0 15 9
		62	Sharakpur ...	4,482	53,941	2,332	53,941	2,332	12 1 6	1,072	176	1,072	176	0 9 9
		63	Gujrat ...	18,692	1,27,242	4,583	94,930	3,590	5 3 2	4,983	2,345	4,790	2,355	0 10 4
										Rs		Rs.		Rs. A. P.
		64	Jalalpur Jattan	11,615	71,629	2,476	61,715	2,144	5 12 8	22,848	1,072	19,490	913	1 10 11
		65	Dinga ...	5,352	40,566	1,284	24,495	781	4 23 1	...	440	...	440	...
										Mds		Mds.		Mds. S. C.
		66	Kunjah ...	7,090	29,760	1,127	25,929	988	3 26 4	839	399	833	396	0 4 10
	SHAHPUR.	67	Bhera ...	15,202	1 30,263	4,916	98,248	3,822	6 18 9	4,204	1,567	3,399	1,270	0 8 15
		68	Miani ...	5,819	51,031	1 909	33,076	1,341	5 27 5	1,621	608	1,434	538	0 9 13
		69	Khushab ...	1 ,159	1,55,680	5,055	1,02,304	3,482	10 2 13	3,736	1,401	3,670	1 376	0 14 7
		70	Sahiwal ...	7,658	28,666	1,408	27,837	1,381	3 30 10	3,174	864	2,770	763	0 14 8
RAWALPINDI.	JHELUM.	71	Jhelum ...	19,678	235,120	8,409	1,46,418	5,192	7 17 10	11,523	4,321	8,112	3,042	0 16 8
		72	Pind Dadan Khan.	10,590	97,375	3,716	65,407	2,717	6 7 1	3,164	1,483	2,550	1,195	9 0 10
	RAWALPINDI.	73	Rawalpindi ...	86,483	1,154,401	52,386	8,56,079	36,235	9 35 15	44,345	22,172	16,606	8,303	0 7 11
	ATTOCK.	74	Hazro ...	9,950	72,774	2,408	68,104	2,250	6 33 13	2,747	1,028	2,670	999	0 10 12
		75	Pindigheb ...	9,554	55,979	1,789	52,523	1,681	5 19 14	1,013	518	1,000	512	0 4 3
	MIANWALI.	76	Mianwali ...	6,224	206,357	8,323	31,733	1,899	5 3 15	4,174	1,106	3,313	876	0 21 5
		77	Kalabagh ...	6,654	45,234	Rs. 2,462	38,029	2,004	5 28 10	1,054	Rs. 487	667	Rs. 404	0 4 0
		78	Bhakkar ...	5,388	56,613	3,636	42,707	2,787	7 37 1	1,863	728	1,777	698	0 13 3
		79	Isa Khel ...	6,868	35,714	1,958	26,783	1,695	3 36 0	1,611	439	1,402	380	0 8 3

*Includes population at adjoining cantonment, as octroi is collected by the municipal committee on behalf of the cantonment also.

†This number includes the population of the Rawalpindi Cantonment, as octroi is collected by the municipal committee on behalf of the cantonment also.

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
1,16,378	3,637	93.620	2,926	3 12 6	1,87,409	5,856	1,55,954	4,873	6 4 8
Mds.		Mds.		Mds. S. C.	Mds.		Mds.		Mds. S. C.
4,731	711	2,729	422	0 19 0	715	695	653	615	0 4 8
9,561	1,510	8,235	1,259	1 6 1	789	1,223	741	1,159	0 4 2
93,325	14,582	57,914	9,049	0 15 5	40,265	50,332	37,832	47,353	0 10 0
Rs.		Rs.		Rs. A. P.	Rs,		Rs.		Rs. A. P.
13,718	429	13,062	405	3 1 1	39,803	942	37,530	872	8 12 11
Mds.		Mds.		Mds. S. C.	Mds.		Mds,		Mds. S. C,
1,910	282	1,856	272	0 14 8	832	1,366	784	1,286	0 6 2
21,649	250	17,909	114	4 12 6	491	880	467	836	0 4 8
8,209	901	6,865	742	0 39 3	750	759	742	751	0 4 4
9,985	1,219	4,833	573	0 7 5	2,577	3,221	2,468	3,084	0 3 12
7,263	303	7,031	270	1 21 12	417	521	374	467	0 3 5
40,325	3,312	26,102	1,957	0 16 2	6,223	7,001	6,171	6,942	0 3 13
2,935	200	2,905	198	0 15 5	535	669	532	665	0 2 13
33,656	4,733	30,922	4,349	1 1 15	5,894	8,684	5,438	8,399	0 7 6
Mds.									
11,714	915	11,189	874	0 26 2	3,324	2,078	2,946	1,841	0 6 13
3,384	275	3,086	258	0 23 7	2,784	698	2,159	280	0 15 0
1,140	144	1,093	137	0 11 0	412	262	406	258	0 4 2
2,739	427	2,626	409	0 19 0	453	227	453	227	0 3 5
2,677	215	2,677	215	0 23 14	381	271	381	271	0 3 6
4,827	1,138	4,775	1,125	0 10 4	1,363	2,547	1,262	2,405	0 2 11
Rs.		Rs.		Rs. A. P.	Rs.		Rs.		Rs. A. P.
12,974	610	12,156	570	1 0 8	18,645	875	13,230	620	1 2 2
					Mds.		Mds.		Mds. S. C.
...	278	...	268	...	291	218	253	190	0 1 14
Mds.		Mds.		Mds, S. C.					
1,678	315	1,620	304	0 9 2	103	129	94	117	0 0 8
15,209	1,889	13,814	1,589	0 36 6	2,779	2,779	2,734	2,734	0 7 3
5,776	712	4,972	621	0 34 2	943	943	893	893	0 6 2
8,888	1,111	8,744	1,093	0 34 6	796	796	780	780	0 3 1
5,038	680	4,914	614	0 25 8	783	783	761	761	0 3 11
26,821	3,679	12,260	1,850	0 24 14	3,514	4,393	3,262	4,077	0 6 10
6,016	752	3,176	397	0 12 0	1,848	1,848	1,675	1,675	0 6 5
81,937	19,205	56,683	13,286	0 26 3	18,777	18,777	15,807	15,807	0 7 5
5,977	1,171	5,521	1,089	0 22 3	1,539	2,064	1,499	1,961	0 6 0
4,228	1,322	4,068	1,272	0 17 0	1,048	1,557	1,029	1,524	0 4 4
25,356	1,840	20,301	1,470	3 10 7	1,101	1,305	970	1,021	0 6 4
4,872	556	4,567	530	0 27 7	867	1,236	770	1,089	0 4 10
3,448	290	3,362	283	0 24 15	974	1,281	950	1,246	0 7 1
5,855	494	5,159	443	0 30 1	533	755	509	717	0 2 15

26	27	28	29	30	31	32	33	34	35
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
40,46,374	50,282	10,99,944	20,046	44 6 2	91,909	2,869	91,909	2,869	3 11 4
Mds.		Mds.		Mds. S. C.					
88,007	5,679	63,706	3,963	11 4 8	8,518	267	8,518	267	1 7 9
95,413	7,782	91,069	7,145	12 29 6	9,688	303	9,688	303	1 5 8
3,315,796	2,69,084	2,464,723	1,89,473	16 11 7	4,13,137	8,009	4,12,977	8,004	2 11 8
...	5,186	...	4,874	...	1	0 1 0	1	0 1 0	...
						Rs.			
43,730	5,500	42,185	5,335	8 8 12	23,640	1,117	23,640	1,117	4 9 8
113,901	7,089	86,691	5,487	20 34 12	5,425	167	5,425	167	1 4 11
107,428	7,848	95,128	7,189	13 23 1	20,964	658	20,964	658	2 15 10
325,678	22,023	278,694	18,906	10 21 12	43,517	1,360	43,517	1,360	1 10 4
77,843	5,070	61,725	4,449	13 21 15	3,184	100	3,184	100	0 11 2
4,663,749	1,09,899	3,897,008	70,605	60 3 0	2,45,443	7,701	2,45,443	7,701	3 12 6
58,410	4,103	55,023	3,953	7 10 14	13,009	407	13,009	407	1 11 6
1,536,488	1,00,403	679,985	55,526	23 2 14	44,828	1,401	44,764	1,399	1 8 4
414,690	25,336	237,331	18,869	13 33 8	43,404	678	43,404	678	2 8 6
41,143	3,186	32,785	2,249	6 3 1	2,331	74	2,331	74	0 7 1
53,379	2,596	46,682	2,139	8 37 5	1,150	144	1,150	144	0 4 8
75,427	3,937	62,680	3,372	11 13 5	5,918	93	5,918	93	1 1 1
58,071	2,994	58,071	2,994	12 38 3	2,197	34	2,197	34	0 7 10
154,817	16,482	121,584	14,952	6 20 3	80,147	1,579	80,147	1,579	4 4 7
...	6,997	...	6,088	...	13,886	434	13,886	434	1 3 3
...	2,983	...	2,188	...	3,254	102	3,254	102	0 9 9
41,504	2,548	37,500	2,370	5 11 9	4,288	201	4,288	201	0 9 8
199,764	15,289	164,758	13,397	10 33 8	18,584	584	18,584	584	1 3 6
76,419	6,313	56,896	5,458	9 31 4	12,096	378	12,096	378	2 1 3
237,260	10,493	182,472	8,823	17 38 7	18,880	590	18,880	590	1 3 8
80,016	5,878	78,633	5,711	10 6 4	6,424	155	6,424	155	0 13 0
420,889	33,096	290,633	24,455	14 30 12	49,312	1,541	49,312	1,541	2 6 1
132,738	11,025	102,788	8,918	9 28 4	Mds. 55,552	868	Mds. 55,552	868	5 9 13
...	1,68,029	...	1,12,011	...	...	13,515	...	10,248	...
122,096	10,521	116,781	10,188	11 29 8	7,077	221	7,077	221	0 11 5
65,919	6,033	62,189	5,803	6 20 0	Rs. 392	Rs. 261	Rs. 392	261	0 0 6
263,082	14,731	82,167	7,382	13 8 1	15,590	244	15,590	244	2 8 1
65,475	5,634	57,402	4,907	8 25 1	Hds. 1,766	360	Hds. 1,733	358	Hds. 26
							Rs.		Mds. S. C.
125,400	7,563	110,707	6,614	20 21 14	8,333	278	8,333	278	1 21 14
		Mds.			Rs.				Rs. A. P.
59,669	4,707	49,624	4,272	7 9 0	12,296	229	12,296	229	1 12 8

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
31,560	986	27,192	850	1 1 7	4,64,731	11,743	1,10,597	2,898	4 7 4
Mds.		Mds.		Mds. S. C.	Mds.		Mds.		Mds. S. C.
276	103	191	70	0 1 10	15,449	549	13,914	354	2 17 1
898	444	871	433	0 4 14	36,613	1,279	36,539	1,265	5 4 6
57,405	17,939	52 245	16,327	0 18 13	248,387	40,038	192,185	32,568	1 10 13
Rs.		Rs.	Rs.	Rs. A. P.					
6,458	152	6,189	146	1 7 3	...	402	...	394	...
Mds.		Mds.		Mds. S. C.	Mds.		Mds.		Mds. S. C.
708	222	708	222	0 5 8	708	222	708	222	0 5 8
646	123	594	115	0 5 12	11,991	366	11,736	320	2 33 0
763	287	722	271	0 4 2	17,940	951	17,689	895	2 21 0
1,567	439	843	281	0 1 4	62,524	2,255	61,755	2,042	2 13 7
447	128	447	128	0 3 15	5,161	284	5,155	283	1 5 4
1,445	1,195	1,486	1,182	0 0 14	296,379	11,075	288,648	9,730	4 18 0
92	40	92	40	0 0 7	15,467	479	15,312	476	2 0 15
2,777	1.041	682	256	0 0 15	180,169	8,233	170,789	6,740	5 31 12
	Mds		Mds.						
876	219	608	152	0 1 6	55,450	2,340	52,101	2,107	3 1 8
194	19	194	19	0 1 7	8,615	478	8,364	422	1 23 1
50	26	36	21	0 0 6	5,986	260	5,865	238	1 20 0
301	75	298	74	0 2 2	5,768	212	5,755	210	1 1 10
198	58	198	58	0 1 13	6,040	178	6,040	178	1 14 0
	Rs.								
1,051	460	1,027	448	0 2 5	5,517	1,743	4,918	1,623	0 10 8
Rs.		Rs.		Rs. A. P.	Rs.				Rs. A. P.
789	37	91	4	0 0 1	34,195	1,571	32,070	1,476	2 12 2
1,925	60	1,875	58	0 3 7	...	250	...	247	...
Mds.		Mds.		Mds. S. C.	Mds.		Mds.		Mds. S. C.
229	57	229	57	0 1 4	1,726	250	1,726	250	0 9 12
577	228	540	215	0 1 7	52,673	1,959	52,283	1,902	3 17 10
160	60	160	60	0 1 1	12,968	1,089	12,677	1,062	2 7 2
440	165	440	165	0 1 11	30,912	1,259	30,184	1,226	2 38 13
347	130	342	128	0 1 12	30,420	1,109	29,835	1,095	4 7 13
			Rs.						
1,450	453	1,223	382	0 2 8	149,697	4,728	121,968	3,548	6 7 11
564	144	...	...	...	91,773	6,271	84,592	4,856	8 0 0
7,219	2,933	6,821	2,772	0 3 2	...	24,289	...	14,085	...
665	338	663	336	0 2 11	2,493	868	2,481	859	0 9 16
60	34	60	34	0 0 4	7,150	973	7,106	969	0 29 12
261	70	244	68	0 1 9	18,621	1,149	10,581	651	1 28 0
863	229	850	226	0 5 2	7,203	766	6,137	709	0 36 14
96	25	96	25	0 0 11	14,346	655	13,805	630	2 22 7
519	140	514	139	0 3 0	4,507	356	4,478	353	0 26 1

46	47	48	49	50	51	52	53	54	55
Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
1,01,318	4,751	96,145	4,512	3 14 1	72,019	2,063	66,584	1,847	2 11 0
16,856	794	15,827	750	2 12 2	4,469	209	4,469	209	0 12 5
17,077	800	16,822	788	2 5 8	18,699	596	18,048	579	2 8 5
8,21,626	31,412	7,86,079	30,053	5 3 1	21,84,594	84,722	12,06,753	46,605	7 15 7
49,788	1,239	49,589	1,233	11 10 3	7,161	576	6,577	558	1 8 8
24,445	1,146	23,293	1,092	4 8 7	6,050	284	5,898	277	1 2 5
25,241	677	24,871	660	5 15 9	9,468	150	9,898	149	2 4 2
25,188	805	24,867	795	3 8 9	7,078	286	7,078	286	1 0 2
95,389	2,982	95,139	2,974	3 9 7	25,920	810	24,927	779	0 15 1
20,230	789	20,008	781	4 6 3	3,889	198	3,889	198	0 13 8
4,10,804	18,788	3,10,926	14,760	4 12 8	79,372	3,499	70,983	3,148	1 1 6
22,925	1,057	22,850	1,053	3 0 3	3,665	149	3,148	124	0 6 7
2,07,552	9,729	1,73,269	8,122	5 14 1	90 315	4,215	84,982	3,965	2 14 2
1,34,312	4,197	93,890	2,934	5 7 7	15,922	525	15,302	506	0 14 3
3,435	285	1,039	217	0 3 11	13,009	52	11,518	474	2 3 0
Mds.		Mds							
15,456	483	15 328	479	3 14 2	2,084	129	1,840	122	0 7 6
20,473	640	18,076	565	3 4 5	4,808	150	4,475	149	0 13 9
15,778	248	15,778	248	3 8 4	4,794	94	4,794	94	1 1 1
98,438	4,483	81,615	3,724	4 5 10	10,913	458	10,386	440	0 8 11
89,945	1,872	36,797	1,724	3 2 8	6,448	301	6,415	300	0 8 10
21,179	993	21,002	984	3 14 9	2,330	105	2,101	95	0 6 3
9,381	367	9,211	361	1 4 9	5,258	237	4,363	191	0 9 11
Rs.		Rs.							
1,16,585	4,686	1,10,526	4,387	7 4 9	84,338	2,855	83,456	2,824	5 7 10
36,462	1,170	36,266	1,164	6 3 8	3,853	160	3,642	150	0 10 0
50,592	1,581	40,384	1,262	3 15 7	12,992	406	12,408	400	1 3 6
28,560	892	24,440	741	3 3 6	23,594	811	23,458	805	3 1 0
1,41,808	4,494	1,34,400	4,200	6 14 1	57,696	1,803	54,400	1,700	2 12 3
67,968	2,124	58,656	1,833	5 8 7	19,008	594	15,232	476	1 7 0
...	28,588	...	18,013	...	1,46,556	7,256	1,12,403	4,915	1 4 9
64,877	2,036	48,120	1,518	5 1 4	12,291	574	11,622	535	1 2 8
13,457	918	12,828	888	1 5 5	Mds. 131	187	Mds, 121	181	0 0 8
31,091	1,526	30,105	1,481	4 13 5	Rs. 15,926	520	Rs. 15,637	511	2 8 2
49,454	1,678	33,817	1,096	5 1 4	9,190	302	7,536	250	1 2 1
Mds.				Mds S. C.					Mds. S. C.
25,389	876	25,212	868	4 27 3	16,512	519	16,090	506	2 39 7
Rs.		Rs.		Rs. A. P.					Rs. A. P.
19,568	687	19,432	682	2 13 3	4,077	130	3,844	123	0 8 11

56	57	58	59	60	61	62	63	64	65
CLASS VI.—TOBACCO.					CLOTH AND PIECE-GOODS AND ARTICLES OF CLOTHING.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
27,826	870	22,961	718	0 14 0	5,84,405	9,131	5,11,861	7,998	20 10 6
Mds.		Mds.		Mds. S. C.					
541	99	508	92	0 3 8	60,732	1,972	38,719	1,298	6 12 3
871	95	748	90	0 4 3	1,29,025	2,016	1,10,806	1,738	15 7 11
28,557	10,411	15,904	5,798	0 4 3	33,57,216	60,169	33,47,808	50,647	22 1 11
Rs.				Rs. A. P.					
4,326	135	4,278	134	1 0 1	1,47,070	2,216	1,43,765	2,167	33 12 0
Mds.				Mds. S. C.					
1,079	187	1,046	182	0 8 3	1,00,536	3,142	93,117	3,066	19 1 10
1,572	290	1,502	280	0 14 8	14,112	111	13,838	109	3 5 4
3 470	563	2,780	473	0 15 14	1,21 943	1,921	1 20 600	1,790	17 3 5
4,802	842	4,677	823	0 7 1	3,77,552	5,899	3,69,910	5,780	13 15 11
883	138	795	125	0 7 0	70,169	1,083	69,978	1,080	15 5 9
13,287	2,916	12,612	2,493	0 7 13	8,73,015	27,282	8,14,691	25,459	12 8 11
691	129	695	127	0 3 9	91,380	1,427	72,789	1,135	9 9 10
8,816	2,204	3,743	937	0 5 1	10,56,992	31,608	7,96,640	24,311	27 0 6
1,752	547	1,369	469	0 3 3	2,98,127	4,472	2,18,809	4,119	12 12 2
175	44	106	31	0 0 12	61,938	1,037	44,845	842	8 8 5
153	42	139	38	0 1 6	55,744	871	53,184	831	13 8 0
516	107	512	106	0 3 12	56,206	878	53,463	835	9 10 9
155	23	155	23	0 1 6	54,417	818	54,417	818	12 2 7
687	212	627	193	0 1 5	2,43,866	4,084	2,25,535	3,748	12 1 1
Rs.		Rs.		Rs. A. P.					
3,736	117	2,882	90	0 3 11	1,04,001	1,561	98,204	1,475	8 7 3
1,347	42	1,347	42	0 4 0	41,937	1,319	40,078	1,261	7 7 10
Mds.		Mds.		Mds. S. C.					
180	34	150	28	0 0 14	37,932	593	37,063	576	5 3 8
Rs.		Rs.		Rs. A. P.					
8,957	284	7,230	230	0 7 8	1,70,563	5,622	1,62,632	5,374	10 11 2
3,685	115	2,476	77	0 6 9	68,590	2,112	67,648	2,083	11 10 0
698	131	698	131	0 2 11	1,34,240	4,195	1,14,796	3,578	11 4 9
583	18	583	18	0 1 3	1,92,474	3,458	1,71,363	2,830	22 6 0
Mds.		Mds.		Mds. S. C.					
2,222	803	1,654	731	0 3 6	3,26,296	5,099	3,10,064	4,861	15 12 1
6,618	999	3,977	577	0 15 0	1,19,680	1,870	1,15,648	1,807	10 14 8
...	4,775	...	2,886	...	3,35,680	47,051	16,57,640	23,526	19 2 8
8	16	8	16	0 0 ½	2,15,433	3,381	1,91,126	3,010	19 3 4
603	314	547	271	0 2 4	89,475	1,870	80,687	1,687	8 7 1
1,365	260	1,193	239	0 7 11	2,59,157	6,316	1,66,482	4,047	26 12 0
247	86	61	66	0 0 6	1,47,584	2,884	1,28,011	2,263	19 3 9
802	223	794	223	0 5 14	1,26,304	2,652	1,24,203	2,607	23 2 1
					Rs.		Rs.		
655	97	523	64	0 3 1	1,11,421	2,276	1,07,502	2,182	15 10 5

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
6,95,194	10,862	6,19,111	9,674	24 15 8	98,960	3,093	91,662	2,864	3 11 2
90,430	2,901	68,150	2.215	11 14 2	3,766	117	3,656	114	0 10 2
1,34,769	2,106	1,16,550	1,828	16 4 9	16,631	260	16,631	260	2 5 2
45,59,680	73546	40,23,328	63,556	26 9 4	22,96,384	35,881	18,63,488	29,117	12 5 0
1,51,413	2,283	1,48,074	2,232	34 12 1	14,083	395	13,811	391	3 3 11
1,16,758	3,649	1,14,128	3,567	22 3 9	...	...	...	...	...
2,10,686	1,120	2,09,885	1,113	50 8 0	44,901	413	43,546	383	10 7 9
1,41,992	2,400	1,40,552	2,268	20 0 11	18,167	209	17,782	283	2 8 7
4,83,514	7,555	4,66,322	7,287	17 10 3	3,15,323	4,749	2,00,715	2,959	7 9 6
85,702	1,320	85,511	1.317	18 12 4	17,697	238	16,368	225	3 9 6
13,86,425	43,326	10,70,683	33,459	16 8 1	3,69,419	11,544	3,44,316	10,760	5 4 11
1,13,070	1,836	87,691	1,438	11 9 5	7,883	246	6,255	195	0 13 2
12,82,816	38,665	9,95,872	30,537	33 12 8	7,72,288	12,067	3,24,544	5,071	11 0 2
4,03,483	5,452	3,21,227	5,055	18 11 9	90,299	1,355	78,629	1 180	4 9 4
68,638	1,104	48,392	878	9 3 3	9,191	200	7,752	178	1 7 7
58,752	919	56,192	879	14 4 0	7,424	116	6.656	104	1 10 0
58,447	913	55,704	870	10 1 3	10,614	166	9,190	144	1 10 8
54,417	818	54,417	818	12 2 7	4,447	69	4,447	69	0 15 10
2,87,506	4,862	2,68,729	4,516	14 6 0	83,233	2,604	66,689	1,832	3 9 1
1,09,729	1,649	1,03,932	1,563	8 15 2	19,025	594	16,045	503	1 6 1
44,249	1,392	42,391	1,334	7 14 9	8,140	255	8.080	254	1 8 2
42,939	672	42.030	657	5 14 10	3,054	47	2,937	45	0 6 8
2,03.344	6,424	1.98,231	6,138	12 11 4	73,287	1,183	62,230	1,010	4 1 6
81.512	2,353	80.570	2,324	13 13 6	8,370	131	8,370	131	1 7 0
1,53,344	4,531	1,28,896	3,878	12 11 0	21,696	339	21,563	337	2 1 11
1,19,934	3,603	95,431	2,922	12 7 5	95,626	1,494	52,230	816	6 12 11
4,77,100	7,455	4,57,648	7,167	23 4 1	79,168	1,237	73,296	1,139	3 11 7
1,84,512	2,883	1,58,144	2,471	15 0 0	1,40,992	2,203	65,728	1,027	6 3 3
41,07,442	64,024	21,88,815	36,415	25 4 11	6,21,456	19,409	4,17,806	13.045	4 13 4
2,39,876	3,764	2,15,079	3,386	21 9 10	17,130	266	16,624	257	1 10 8
94,482	1,974	85,694	1,791	8 15 4	Mds. 380	203	Mds. 377	195	0 1 9
2,68,410	6,475	1,75,681	4,204	28 3 7	Rs. 43,392	739	Rs. 41,553	710	6 10 10
1,49,859	2,920	1,30,180	2,297	19 9 0	30,669	521	24,090	450	3 9 11
1,35,996	2,828	133,896	2,783	Mds. S. C. 24 34 1	12,429	215	12,359	214	Mds. S. C. 2 11 12
1,21,841	2,555	1,17,742	2,496	Rs. A. P. 17 2 4	Rs. 5,142	88	Rs 5,142	88	Rs. A. P. 0 11 11

No. IV—CONTINUED.

the several municipalities in the Punjab during the year ending 31st March 1915.

taxation per head of population—continued.

III of 1915.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
27,486	716	26,992	704	1 1 5	...	0 12 11	1 13 9	
473	15	473	14	0 1 3	...	0 11 0	1 6 4	
4,175	196	3,942	185	0 8 10	...	1 0 0	1 11 10	
5,62,578	23,722	5,24,112	22,100	3 7 5	140	1 4 0	2 13 2	
8,283	131	8,114	129	1 14 6	...	1 2 4	2 5 4	
...	...	...	...	...	...	1 8 0	2 4 9	
8,705	133	8,705	133	2 1 6	...	1 5 1	2 1 5	
9,612	306	8,929	284	1 4 5	...	1 0 5	1 14 0	
26,494	414	26,426	413	1 0 0	...	0 11 5	1 6 9	
2,982	93	2,982	93	0 10 6	8,230	0 15 7	1 10 7	
...	...	...	...	...	2,612	1 1 5	2 6 3	
3,133	98	3,098	97	0 6 6	...	0 8 4	1 0 7	
69,664	2,177	55,456	1,733	1 14 1	...	1 14 2	3 13 11	
...	...	...	...	...	...	1 1 7	1 13 8	
...	...	...	...	...	...	0 6 10	0 13 1	
...	...	...	...	...	...	0 8 8	1 0 9	
...	...	...	...	...	...	0 9 9	0 15 11	
...	...	...	...	...	...	0 8 2	0 15 11	
...	...	...	...	...	...	0 12 10	1 8 10	
3,296	91	2,532	69	0 3 5	...	0 8 4	1 0 10	
...	...	...	...	...	...	0 6 7	0 15 8	
...	...	...	...	...	...	0 5 4	0 9 3	
12,772	309	11,769	279	0 12 5	...	0 14 1	2 0 4	
...	...	...	...	...	...	0 15 0	1 13 6	
1,216	19	1,216	19	0 1 9	...	0 13 1	1 10 3	
...	...	...	...	...	...	0 11 11	1 9 8	
40,621	948	40 333	939	2 0 10	185	1 4 4	2 5 2	
...	...	...	...	...	...	0 13 6	2 0 0	
...	...	...	...	...	5,295	1 4 9	2 8 2	
...	...	...	...	...	...	1 0 5	1 11 4	
...	...	...	...	...	...	0 9 8	1 1 4	
15,006	520	14,856	514	2 6 2	...	1 3 0	2 9 0	
...	...	...	...	...	...	0 11 10	1 8 4	
...	...	...	...	...	...	1 3 7	2 3 11	
...	...	...	...	...	...	0 9 11	1 3 3	

FORM

Statement showing the quantity or value of the principal articles imported into, and the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Mds.	Rs.	Mds.	Rs.	Mds. S. C.		Rs.		Rs.	
MULTAN.	MONTGOMERY.	80	Montgomery ...	8,129	73,446	3,514	71,433	3,418	8 13 8	...	2,135	...	2,048	...
		81	Kamalia ...	8,237	47,914	2,084	33,642	1,638	4 3 0	Mds 3,980	1,990	Mds. 2,868	1,434	Mds. S. C. 0 13 15
		82	Pakpattan ...	7,915	29,117	1,453	24,977	1,256	3 6 4	Rs. 20,345	856	Rs 18,237	747	Rs. A. P. 2 4 11
	JHANG.	83	Jhang-Maghiana...	25,914	180,016	10,749	173,459	10,337	6 27 12	Mds. 4,557	2,242	Mds. 4,193	2,062	Mds. S. C. 0 6 8
		84	Chiniot ...	14,085	118,024	5,946	91,885	4,721	6 20 15	2,757	1,551	2,132	1,198	0 6 1
	MULTAN.	85	Multan ...	99,243	985,126	63,996	697,667	42,821	7 1 3	69,578	13,046	60,055	11,261	0 24 3
		86	Shujabad ...	6,334	66,579	3,250	59,344	2,789	9 14 12	6,721	1,272	5,617	1,060	0 35 7
	MUZAFFARGARH.	87	Muzaffargarh ...	4,387	32,894	3,122	31,098	2,954	7 3 8	1,937	696	1,835	655	0 16 11
		88	Khangarh ...	3,350	27,537	1,742	19,068	1,080	5 27 11	1,367	513	1,360	511	0 16 4
		89	Alipur ...	3,312	36,762	2,714	34,755	2,569	10 19 11	1,357	429	1,087	345	0 13 2
		90	Leiah ...	8,173	51,609	3,953	38,760	3,185	4 29 11	3,126	894	2,682	769	0 13 2
		91	Karor ...	3,503	25,928	1,630	20,381	1,284	5 32 12	1,971	574	1,920	557	0 21 15
	D. G. KHAN.	92	D. G. Khan ...	16,853	16,891	811	16,891	811	1 0 1	394	114	394	114	0 14 9
		93	Jampur ...	6,517	70,985	2,744	59,036	2,277	9 2 5	2,501	1,094	2,109	923	0 12 15
		94	Dajal ...	6,893	65,454	2,183	33,774	1,193	4 36 0	2,513	785	2,337	730	0 13 9
		95	Rajanpur ...	3,704	29,698	1,509	29,047	1,395	7 33 11	1,282	561	973	425	0 10 8
		96	Mithankot ...	2,589	20,701	1,026	18,837	948	7 11 1	1,779	584	1,642	539	0 25 6

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
4,357	1,089	3,465	867	0 17 1	7,152	2,190	1,352	1,688	0 6 10
3,144	393	2,320	290	0 11 4	854	1,067	740	925	0 3 9
9,142	287	8,537	268	Rs. A. P. 1 1 3	28,681	896	25,320	791	3 3 2
8,277	936	7,908	876	Mds. S. C. 0 12 3	4,099	3,854	4,070	3,827	0 6 5
6,725	836	6,660	816	0 18 15	2,420	2,269	2,292	2,149	0 6 8
32,761	2,648	32,041	2,603	0 12 14	18,335	18,335	17,990	17,990	0 7 4
5,803	546	5,281	497	0 33 6	1,044	1,307	1,024	1,281	0 6 5
1,530	217	1,530	217	0 13 15	827	946	819	937	0 7 7
1,082	155	955	137	0 11 6	385	301	372	291	0 4 7
3,204	378	2,955	347	0 35 10	614	473	613	471	0 7 6
5,194	419	5,119	412	0 25 1	892	1,343	874	1,316	0 4 4
3,431	260	3,420	259	0 39 1	440	618	428	602	0 4 145
916	159	916	159	0 2 3	145	145	145	145	0 5
3,910	733	3,327	624	0 20 6	802	1,002	747	933	0 4 9
3,693	577	3,501	547	0 20 5	759	949	751	939	0 4 6
1,748	328	1,688	316	0 18 4	365	365	364	364	0 3 15
2,870	404	2,682	378	1 1 7	318	318	277	277	0 4 4

26	27	28	29	30	31	32	33	34	35
CLASS I.—INCLUDING GRAIN, SUGAR, GHI AND ARTICLES USED AS FOOD AND DRINK FOR MEN AND ANIMALS.					CLASS II.—ANIMALS FOR SLAUGHTER.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.		Rs		Rs.	
...	13,741	...	12,720	...	...	639	...	638	...
93,861	6,840	93,500	5,552	11 14 1	Rs. 1,451	136	Rs. 1,451	136	Rs. A. P. 0 2 10
...	4,812	...	4,292	...	Heads. 3,632	298	Heads. 3,632	298	Heads. 459
Mds. 279,918	25,728	Mds. 272,358	25,005	Mds. S. C. 10 20 6	Heads. 29,471	934	Heads. 29,471	934	Rs. A. P. 1 2 2
200,683	13,932	173,694	12,203	12 13 4	Rs. 35,578	1,668	Rs. 35,578	1,668	2 8 5
1,105,800	1,30,804	807,753	1,06,314	8 5 9	5,47,800	6,154	5,42,156	6,022	5 7 5
...	7,862	...	7,114	...	10,604	166	10,604	166	1 10 9
45,905	7,492	44,099	7,309	10 2 1	22,970	287	22,970	287	5 3 9
Rs. 17,802	4,069	Rs. 14,479	3,212	Rs. A. P. 4 5 2	9,735	122	9,735	122	2 14 6
Mds. 51,145	5,419	Mds. 48,612	5,143	Mds. S. C. 14 27 1	7,205	90	7,205	90	2 2 9
104,884	8,326	91,310	7,347	11 6 4	7,042	220	7,042	220	0 13 9
42,920	3,673	37,253	3,289	10 6 8	2,998	95	2,998	95	0 13 8
37,304	1,707	37,304	1,707	2 8 9	Heads. 1,395	93	Heads. 1,395	93	...
115,875	6,817	102,883	5,990	15 31 8	5,009	269	5,009	269	...
122,229	6,002	90,173	4,917	13 3 4	Rs. 6,210	194	Rs. 6,210	194	0 14 5
57,690	3,561	56,581	3,282	15 11 0	6,894	215	6,894	215	1 13 9
38,173	3,386	35,821	3,167	13 33 7	3,008	94	3,008	94	1 2 7

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.		Rs.		Rs.	
394	146	370	137	0 1 13	...	1,189	...	732	...
234	88	231	87	0 1 2	...	942	...	806	...
Rs. 4,332	137	Rs. A. P. 37 5 0	117	Rs. A. P. 0 7 6	Rs. 18,114	576	Rs. 16,381	522	Rs. A. P. 2 1 2
Mds. 312	195	Mds. 312	195	Mds. S. C. 0 0 3	Mds. 109,357	4,268	Mds. 108,092	4,026	Mds. S. C. 4 6 14
986	308	986	308	0 2 13	91,905	1,513	91,793	1,496	6 20 11
101,550	9,735	79,882	4,313	0 32 3	339,650	27,747	304,472	21,171	3 2 12
59	22	213	80	...	44,266	1,978	43,814	1,842	6 36 11
82	10	76	10	0 0 11	33,893	719	33,716	711	7 27 6
442	55	393	49	0 4 11	2,793	423	2,722	416	0 32 3
73	9	73	9	0 0 14	36,086	674	35,961	668	10 34 5
128	134	120	124	0 0 9	22,347	960	20,856	899	2 22 1
285	72	285	72	0 3 3	4,630	280	9,342	264	1 9 9
63	24	63	24	0 2 4	16,770	683	16,770	688	0 39 13
587	257	579	253	0 3 9	348	543	298	492	0 1 13
7	2	7	2	0 0 1	29,143	2,560	20,183	2,210	2 37 2
64	24	30	11	0 0 5	17,977	471	17,915	449	4 33 7
55	21	39	15	0 0 9	14,652	556	14,415	521	5 22 11

46	47	48	49	50	51	52	53	54	55
Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	1,692	...	1,673	...	10,619	319	10,568	317	1 4 10
...	1,705	...	1,698	...	10,285	507	9,710	480	1 2 10
17,314	550	15,057	479	1 14 5	4,049	127	3,569	112	0 7 3
1,53,626	6,996	1,51,395	6,892	5 13 6	38,915	1,792	36,663	1,687	1 6 8
94,341	4,422	93,710	4,392	6 10 5	21,602	892	21,240	876	1 8 2
3,39,317	17,726	3,23,977	17,134	3 4 3	1,76,368	12,952	1,60,471	12,303	1 9 10
20,731	960	27,860	872	4 6 5	...	473	...	434	...
15,566	758	13,545	689	3 1 4	...	...	...	...	...
6,575	368	6,301	361	1 14 4	...	...	...	...	...
27,180	467	27,122	465	8 3 0	5,447	85	5,447	85	1 10 0
8,384	700	8,286	697	1 0 3	12,439	388	11,498	371	1 6 6
13,787	519	13,787	519	3 14 11	7,375	231	7,315	229	2 1 5
9,650	368	9,650	368	0 9 1	2,567	80	2,567	80	0 2 5
19,037	508	18,893	593	2 14 6	13,500	597	12,335	543	1 14 3
15,938	747	15,938	747	2 5 0	12,512	391	12,512	391	1 13 1
10,509	350	10,509	350	2 13 5	2,728	107	1,649	65	0 7 1
9,499	352	9,382	347	3 10 0	6,636	311	4,965	232	1 14 8

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs	...	Rs.	Mds. S. C.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	338	Mds.	335	...	1,11,969	2,668	1,07,434	2,562	13 3 5
520	130	376	94	0 1 13	1,49,888	2,342	1,04,832	1,642	12 11 8
Rs.		Rs.		Rs. A. P.					
3,412	107	3,165	99	0 6 5	57,360	1,763	25,390	764	3 3 4
		Mds.		Mds. S. C.					
1,793	352	291	164	0 0 7	3,40,297	5,318	3,33,593	5,274	12 14 0
Mds.									
465	167	465	167	0 1 5	1,83,395	2,866	1,79,765	2,809	12 12 2
Rs.		Rs.		Rs. A. P					
1,05,976	3,297	99,156	3,084	1 0 0	26,92,534	42,071	17,24,584	26,259	17 6 0
Mds.		Mds.		Mds. S. C.					
856	202	848	199	0 5 6	1,19,097	1,863	1,11,300	1,742	17 9 2
996	145	980	143	0 8 15	81,954	1,283	81,024	1,267	18 7 6
505	64	499	63	0 5 15	68,904	1,077	67,131	1,050	20 0 8
8,876	247	8,876	247	2 27 0	49,708	1,233	48,075	1,206	14 8 2
630	176	293	120	0 1 7	95,164	2,158	92,483	2,095	11 5 1
230	69	225	68	0 2 9	91,139	2,103	67,959	1,571	19 6 5
64	18	64	18	0 2 4	25,138	394	25,138	394	1 7 10
1,015	353	267	119	0 1 10	2,411	38	2,262	35	0 5 6
856	307	718	277	0 4 3	96,416	3,013	72,416	2,263	10 8 1
347	162	328	155	0 3 9	62,276	973	56,064	876	15 2 2
843	293	779	277	0 12 1	80,587	1,259	74,005	1,156	28 9 4

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
1,32,660	3,329	1,26,781	3,230	15 9 6	50,940	1,706	46,877	1,266	5 12 3
1,57,184	2,457	1,12,256	1,755	13 10 1	14,688	458	11,296	352	1 5 11
61,449	1,884	27,060	839	3 6 9	26,997	854	13,698	438	1 11 8
3,99,772	6,248	3,89,948	6,092	15 0 9	2,43,674	3,811	1,43,193	2,241	5 8 5
2,26,318	3,536	2,16,518	3,383	15 5 11	32,120	502	31,670	495	2 4 0
31,40,075	50,895	21,62,756	34,858	21 12 8	4,30,527	13,454	3,22,073	10,065	3 3 11
1,19,670	1,872	1,11,300	1,751	17 9 2	4,976	154	4,552	141	0 11 6
93,927	1,472	92,716	1,453	21 2 2	...	...	...	...	...
71,313	1,215	69,540	1,087	20 12 2	...	...	...	...	...
63,757	1,453	62,124	1,426	18 9 8	3,828	61	3,828	61	1 2 5
1,03,592	2,296	1,00,509	2,227	12 4 9	9,880	165	9,655	161	1 2 10
93,868	2,157	70,688	1,625	20 2 10	7,962	128	6,899	111	1 15 6
32,628	512	32,628	512	1 14 11	3,282	57	3,282	57	0 3 1
1,52,756	2,385	1,37,103	2,141	21 0 7	...	...	...	...	...
1,05,120	3,285	81,120	2,535	11 12 4	2,640	82	2,640	82	0 6 2
65,212	1,024	59,000	927	15 14 10	3,719	58	3,719	58	1 0 1
91,013	1,585	83,159	1,442	32 1 11	3,221	50	2,789	43	1 1 3

No. IV.

taxed by, the several municipalities in the Punjab during the year ending 31*st March* 1915.

taxation per head of population.

III OF 1911.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections.)	Total octroi (net collections.)	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
16,889	530	14,791	471	1 13 1	165	1 9 0	2 10 5	
18,144	567	16,800	525	2 0 8	...	0 10 9	1 6 2	
...	...	...	...	...	...	0 8 8	0 14 4	
...	...	...	...	...	...	0 15 5	1 13 1	
7,747	194	7,681	192	0 8 9	...	0 13 10	1 12 3	
6,86,949	21,525	4,80,011	15,058	4 13 5	389	1 1 2	2 4 5	
3,727	117	3,705	116	0 9 4	...	1 1 11	1 15 11	
...	...	...	...	...	525	1 10 7	2 8 6	
...	...	...	...	...	...	0 15 4	1 9 2	
...	...	...	...	...	...	1 8 10	2 9 0	
...	...	...	...	...	...	0 14 5	1 7 9	
...	...	...	...	...	...	0 15 0	1 12 4	
...	...	...	...	...	...	0 1 7	0 3 4	
545	17	545	17	0 1 5	...	0 14 8	1 8 11	
11,168	349	11,168	349	1 9 11	...	0 11 5	1 11 2	
2,804	88	1,679	53	0 7 3	...	0 14 2	1 8 0	
4,790	150	3,519	110	1 5 9	...	1 3 7	2 6 6	

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Statement showing the constitution of the notified areas in the Punjab during the year 1914-15.

Statement showing the constitution of the notified areas in the Punjab during the year 1914-15.

Name of district.	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Hissar	1	Fatehabad		2,219	1	4	...	5	1	4	...	5	8	...	100	100	100	
	2	Tohana		6,642	3	2	...	5	3	2	1	4	6	...	78	92	84	
	3	Budhlada		5,000	3	3	...	6	3	3	1	5	6	...	61	89	75	
	4	Dabwali Mandi		1,485	3	3	...	6	3	3	1	5	6	...	56	61	58	
Rohtak	5	Mehm		7,097	...	4	...	4	...	4	...	4	5	...	...	70	70	
Gurgaon ...	6	Farrukhnagar		3,136	2	2	...	4	2	2	...	4	10	...	95	100	98	
	7	Sohna		5,062	2	2	...	4	2	2	1	4	12	...	83	100	94	
	8	Hidayatpur Chhaoni ...		5,461	2	2	...	4	2	2	1	3	4	...	100	100	100	
	9	Nuh		3,309	1	3	...	4	1	3	...	4	14	...	100	99	99	
	10	Hathin		3,163	...	4	...	4	...	4	...	4	12	2	...	90	90	
Karnal	11	Kaithal Mandi	of 1911.	140	1	2	...	3	1	2	1	2	13	...	100	84·61	89·74	
	12	Ladwa		2,756	2	2	...	4	2	2	...	4	13	...	100	84 61	92·3	
	13	Karnal Civil Station ...		943	2	1	...	3	2	1	3	...	4	...	75	75	75	

Ambala ...	...	14	Kalka	Act III	5,988	2	3	...	5	3	2	2	3	23	...	72·46	86·95	78·26
		15	Kharar		3,255	...	5	...	5	...	5	1	4	16	...	...	82·5	82·5
Kangra ...	...	16	Kangra		3,620	1	2	...	3	1	2	...	3	7	...	100	100	100
		17	Palampur		598	2	1	...	3	2	1	...	3	7	...	100	100	100
		18	Nurpur		3,916	1	2	...	3	1	2	...	3	12	...	100	100	100
		19	New Civil Station Dharmsala ...		705	5	2	...	7	5	2	4	3	3	...	67	100	76
Hoshiarpur	...	20	Hariana		5,395	1	5	...	6	1	5	...	6	9	...	77	76	76
		21	Garhdiwala		3,093	1	5	...	6	1	5	...	6	11	2	100	76	80
		22	Una		3,899	2	4	...	6	2	4	...	6	12	...	96	73	81
		23	Anandpur		4,029	1	4	...	5	1	4	...	5	19	...	84	58	63
		24	Mukerian		2,802	2	4	...	6	2	4	...	6	13	...	84	84	84
		25	Dasuya		5,921	2	4	...	6	2	4	...	6	19	...	87	75	79
		26	Miani		4,870	1	5	...	6	1	5	...	6	11	...	45	87	80
		27	Khanpur		2,523	...	4	...	4	...	4	...	4	27	1	...	80	80
Jullundur	...	28	Alawalpur		3,563	...	3	...	3	...	3	...	3	8	...	...	75	75
		29	Nawashahr		4,475	1	2	...	3	1	2	...	3	11	...	100	100	100
Ludhiana	...	30	Khanna		3,319	2	3	...	5	2	3	...	5	10	...	100	67	80
Ferozepore	...	31	Moga		2,107	2	4	...	6	2	4	...	6	18	...	86	90	89
		32	Kaisar Ganj at Abohar ...		5,592	2	10	...	12	2	10	1	11	17	...	97·06	69·41	74·02
		33	Giddarbaha Mandi ...		1,430	2	9	...	11	2	9	1	10	14	...	46·43	67·46	63·64
		34	Guru Harsahai Mandi ...		208	2	3	...	5	2	3	...	5	8	...	100	88	93
		35	Bhuchhcho Mandi ...		212	2	4	...	6	2	4	...	6	6	...	100	100	100
		36	Dharm Kot		5,859	2	3	...	5	2	3	...	5	4	...	87·5	83·33	85
Lahore ...	..	37	Patti		7,987	1	5	...	6	1	5	...	6	11	...	100	82	85
		38	Padhana		4,587	1	5	...	6	1	5	...	6	6	...	100	96	96
		39	Pattoke Mandi		1,880	1	4	...	5	1	4	...	5	17	...	100	67	74
		40	Khudian		2,902	2	3	...	5	2	3	...	5	13	...	61	100	84

Statement showing the constitution of the notified areas in the Punjab during the year 1914-15—continued.

Name of district.	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (Census of March 1911.	Number of members of committees								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average preventage of all members present at each meeting.	Remarks.
					Ex officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Amritsar ...	41	Ramdas	of 1911.	4,302	2	2	...	4	2	2	1	3	1	...	100	50	75	
	42	Majitha		5,223	1	4	...	5	1	4	...	5	11	...	82	66	69	
	43	Jandiala		6,959	1	5	...	6	1	5	...	6	12	...	100	76·66	80·55	
Gurdaspur ...	44	Srigovindpur		3,150	...	5	...	5	...	5	...	5	9	2	...	84·4	84·4	
	45	Sujanpur		5,512	2	3	...	5	3	2	...	5	5	...	100	90	96	
Sialkot	46	Daska		6,046	...	6	...	6	...	6	...	6	14	...	...	77	77	
	47	Jamke		3,542	...	5	...	5	...	5	...	5	11	...	...	83	83	
	48	Mitranwali		3,183	1	4	...	5	1	4	...	5	15	5	60	88	83	
	49	Begowala		3,768	1	3	...	4	1	3	...	4	13	...	38	97	82	
	50	Sambarial		6,198	1	4	...	5	1	4	...	5	14	...	71	85	82	
	51	Bhopawala		3,336	...	5	...	5	...	5	...	5	15	...	...	88	88	
	52	Sahuwala		3,558	1	4	...	5	1	4	...	5	11	1	45	93	83	
	53	Chawinda		4,486	1	2	...	3	1	2	...	3	11	...	100	95	97	
	54	Zafarwal		3,633	...	5	...	5	...	5	...	5	31	...	...	75	75	

Sialkot ...	55	Kalaswala	Act III	2,915	1	2	...	3	1	2	...	3	8	...	100	81	87
	56	Narowal		4,464	1	1	...	2	2	...	...	2	10	...	100	...	100
	57	Baddomali		2,815	1	2	...	3	1	2	...	3	7	5	100	71	81
	58	Daud		3,481	1	2	...	3	1	2	...	3	11	3	100	77	85
Gujranwala ...	59	Hafizabad		6,905	1	5	...	6	1	5	...	6	12	...	100	80	83
	60	Pindi Bhattian		3,631	2	4	...	6	2	4	...	6	7	...	100	75	84
	61	Sohdra		4,401	...	5	...	5	...	5	...	5	9	...	...	100	100
	62	Kila Didar Singh		2,210	1	3	...	4	1	3	...	4	10	...	100	75	81
	63	Shahkot		1,054	2	2	...	4	2	2	...	4	7	...	100	100	100
	64	Sangla		1,392	1	4	...	5	1	4	...	5	9	...	100	75	80
	65	Nankana		2,484	1	4	...	5	1	4	...	5	9	...	100	75	80
	66	Khangah Dogran		1,267	1	4	...	5	1	4	...	5	8	...	100	75	80
Gujrat ...	67	Shadiwal		6,582	2	2	...	4	2	2	1	3	8	...	50	87·5	68·75
	68	Lala Musa		1,287	3	3	...	6	3	3	2	4	8	...	79·16	91·66	85·41
Shahpur ...	69	Shahpur Civil Station ...		3,131	3	...	...	3	3	...	1	2	2	...	100	...	100
	70	Shahpur Town		5,608	1	4	...	5	1	4	...	5	10	...	100	100	100
	71	Bhelwal Mandi		1,629	1	4	...	5	1	4	...	5	15	...	100	65	72
	72	Sillanwali		990	1	2	...	3	1	2	...	3	9	1	100	94·4	96·29
	73	Phularwan		866	1	2	...	3	1	2	...	3	8	...	100	100	100
Jhelum ..	74	Chakwal		6,400	4	4	...	8	4	4	1	7	7	...	57	82	70
Attock ..	75	Hassan Abdal		4,254	2	4	...	6	2	4	...	6	9	...	88·8	100	96·3
	76	Civil Bazar Campbellpur ...		2,089	3	3	...	6	3	3	1	5	2	...	83·3	66·6	75
	77	Attock		842	...	3		3	...	3	...	3	1	...	100	...	100
	78	Fatehjang		3,839	2	4	...	6	2	4	...	6	6	...	100	91	94
	79	Tallagang		7,067	2	3	...	5	2	3	...	5	4	...	100	100	100

Statement showing the constitution of the notified areas in the Punjab during the year 1914-15—concluded.

Name of district.	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Rawalpindi ...	80	Gujar Khan	Act III of 1911.	3,074	3	3	...	6	3	3	...	6	7	5	66·6	100	83·3	
Montgomery ...	81	Okara		1,691	3	2	...	5	3	2	1	4	6	...	33	100	60	
Lyallpur ...	82	Toba Tek Singh		3,009	2	2	...	4	2	2	1	3	10	...	100	100	100	
	83	Chak Jhumra		2,276	2	2	...	4	2	2	1	3	9	...	89	94	92	
	84	Jaranwala		1,733	2	3	...	5	2	3	1	4	13	...	100	77	86	
	85	Tandlianwala		1,500	2	3	...	5	2	3	1	4	15	...	86	91	89	
Jhang ...	86	Ahmedpur		5,493	2	4	...	6	2	4	...	6	7	...	85·71	75	78·57	
	87	Shorkot		5,668	1	4	...	5	1	4	...	5	8	...	12·5	50	62·5	
Multan ...	88	Kahror		5,478	2	3	...	5	2	3	...	5	15	1	93·3	84·4	88	
	89	Jalalpur		5,335	1	3	...	4	1	3	...	4	8	4	100	70·83	78·12	
	90	Talamba		2,958	2	2	...	4	2	2	...	4	8	...	75	81·25	78·12	
	91	Duniapur		2,224	1	3	...	4	1	3	...	4	7	...	100	100	100	
		Total ...		3,26,176	135	309	...	444	138	306	29	415	...	...	...	...	...	

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STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE NOTIFIED AREAS IN THE PUNJAB DURING THE YEAR 1914-15.

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1914-15.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursements.	
1	2	3	4	5	6	7	8	9	10	11	11	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Hissar ...	1	Fatehabad ...	2,219	1,327	1,180	44	1,224	...	1,224	2,551	0 8 6	0 8 10	1,145	348	1,493	1,058
	2	Tohana ...	6,642	1,247	477	46	523	25	548	1,795	0 1 1	0 1 3	1,203	...	1,203	592
	3	Budhlada ...	5,000	1,545	1,394	...	1,394	...	1,394	2,939	0 4 6	0 4 6	1,759	...	1,759	1,180
	4	Dabwali Mandi ...	1,485	2,244	2,770	304	3,074	...	3,074	5,318	1 13 10	2 1 1	2,674	...	2,674	2,644
Rohtak ...	5	Mehm ...	7,097	767	1,387	57	1,444	...	1,444	2,151	0 3 1	0 3 3	1,210	140	1,350	801
Gurgaon ...	6	Furrukhnagar ...	3,136	618	3,076	380	3,456	...	3,456	4,074	0 15 8	1 1 8	2,605	...	2,605	1,469
	7	Sohna ...	5,062	1,277	2,890	439	3,329	...	3,329	4,606	0 9 2	0 10 6	3,109	...	3,109	1,497
	8	Hidayatpur Chhaoni	5,461	1,110	3,029	359	3,388	...	3,388	4,498	0 8 10	0 9 11	2,611	...	2,611	1,887
	9	Nuh ...	3,309	1,174	1,309	45	1,354	...	1,354	2,528	0 6 4	0 6 6	1,544	...	1,544	984
	10	Hathin ...	3,163	3,155	971	13	984	...	984	4,139	0 4 11	0 5 0	1,465	...	1,465	2,674
Karnal ...	11	Kaithal Mandi ...	140	1,295	1,010	402	1,412	5	1,417	2,712	7 3 5	10 1 4	1,802	...	1,802	910
	12	Ladwa ...	2,756	6,200	2,495	55	2,550	...	2,550	8,750	0 14 6	0 14 10	5,358	...	5,358	3,392
	13	Karnal Civil Station	943	272	1,609	55	1,664	...	1,664	1,936	1 11 4	1 12 3	1,651	...	1,651	285
Ambala ...	14	Kalka ...	5,988	7,357	4,463	2,928	7,391	14,388	21,779	29,136	0 11 11	1 3 9	10,943	14,388	25,331	3,805
	15	Kharar ...	3,255	1,621	2,997	246	3,243	...	3,243	4,864	0 14 8	0 15 11	4,664	50	4,714	150

KANGRA ...	16	Kangra ...	3,620	*3,358	787	1,398	2,185	...	2,185	5,543	0 3 5	0 9 8	2,628	...	2,628	2,915
	17	Palampur ...	598	1,771	521	318	839	...	839	2,610	0 13 11	1 6 0	426	646	1,072	1,538
	18	Nurpur ...	3,916	9,383	1,643	744	2,387	1,232	3,619	13,002	0 6 8	0 9 8	2,046	8,127	10,173	2,829
	19	New Civil Station Dharmsala.	705	2,054	1,576	1,425	3,001	18	3,019	5,073	2 3 9	4 4 1	1,494	572	2,066	3,007
HOSHIARPUR ...	20	Hariana ...	5,395	786	2,399	100	2,499	12	2,511	3,297	0 7 1	0 7 5	1,793	199	1,992	1,305
	21	Garhdiwala ...	3,093	2,002	1,310	77	1,387	6	1,393	3,395	0 6 9	0 7 2	1,845	74	1,919	1,476
	22	Una ...	3,899	740	2,199	164	2,363	...	2,363	3,103	0 9 0	0 9 8	1,899	...	1,899	1,204
	23	Anandpur ...	4,029	1,857	1,631	81	1,712	2	1,714	3,571	0 6 8	0 6 9	2,146	...	2,146	1,425
	24	Mukerian ...	2,802	1,340	2,186	103	2,289	13	2,302	3,642	0 12 5	0 13 1	3,233	...	3,233	409
	25	Dasuya ...	5,921	1,610	2,367	710	3,077	10	3,087	4,697	0 6 5	0 8 4	2,464	393	2,857	1,840
	26	Miani ...	4,870	2,743	631	51	682	16	698	3,441	0 2 0	0 2 2	1,817	44	1,861	1,580
	27	Khanpur ...	2,523	568	1,255	113	1,368	...	1,368	1,936	0 7 10	0 8 8	1,231	5	1,236	700
JULLUNDUR ...	28	Alawalpur ..	3,573	10	962	94	1,056	...	1,056	1,066	0 4 3	0 4 9	1,043	...	1,043	23
	29	Nawashahr ...	4,475	86	1,543	284	1,827	...	1,827	1,913	0 5 6	0 6 6	1,874	...	1,874	39
LUDHIANA ...	30	Khanna ...	3,319	2,992	1,680	1,894	3,574	...	3,574	6,566	0 8 0	1 1 2	3,497	...	3,497	3,069
FEROZEPORE ...	31	Moga ...	2,107	80,116	...	33,650	33,650	...	33,650	1,13,766	...	15 15 6	81,166	...	81,166	32,600
	32	Kaisar Ganj at Abohar.	5,592	99,363	...	25,056	25,056	...	25,056	1,24,419	...	4 7 8	19,746	...	19,746	1,04,673
	33	Giddarbaha Mandi	1,430	6,819	...	10,272	10,272	28,106	38,378	45,197	...	7 2 1	31,582	...	31,582	13,615
	34	Guru Harsahai Mandi.	208	2,832	...	2,154	2,154	900	3,054	5,886	...	10 5 8	1,730	...	1,730	4,156
	35	Bhuchhcho ...	212	18,593	...	1,736	1,736	...	1,736	20,329	...	8 3 0	17,650	...	17,650	2,679
	36	Dharmkot ...	5,859	4,008	4,459	726	5,185	115	5,300	9,308	0 12 2	0 14 2	5,010	...	5,010	4,298

* The committee reports that the previous year's closing balance was not correct.

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1914-15—continued.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Lahore ...	37	Patti ...	7,987	3,600	2,147	3,367	5,514	...	5,514	9,114	0 4 4	0 11 2	7,722	...	7,722	1,392
	38	Padhana ...	4,587	540	1,872	27	1,899	...	1,899	2,439	0 6 6	0 6 7	575	9	584	1,855
	39	Pattoke Mandi ...	1,880	17,226	2,342	2,419	4,761	782	5,543	22,769	1 3 11	2 8 5	10,246	...	10,246	12,523
	40	Khudian ...	2,992	2,012	1,069	662	1,731	502	2,233	4,245	0 5 8	0 9 3	2,114	...	2,114	2,131
Amritsar ...	41	Ramdas ...	4,302	4,645	827	1,270	2,097	...	2,097	6,742	0 3 0	0 7 9	3,811	...	3,811	2,931
	42	Majitha ...	5,223	17,911	1,981	1,830	3,811	47	3,858	21,769	0 6 0	0 11 8	16,513	32	16,545	5,224
	43	Jandiala ...	6,959	10,314	4,010	14,890	18,900	83	18,983	29,297	0 9 3	2 11 5	25,387	89	25,476	3,821
Gurdaspur ...	44	Srigobindpur ...	4,380	93	1,981	239	2,220	18	2,238	2,331	0 7 3	0 8 2	1,559	61	1,620	711
	45	Sujanpur ...	5,687	*12	2,410	1,452	3,862	102	3,964	3,976	0 6 10	0 10 10	2,889	439	3,328	648

	46	Daska ...	6,046	1,519	1,963	1,457	3,420	250	3,670	5,189	0 5 2	0 9 0	3,558	...	3,558	1,631
	47	Jamke ...	3,542	1,783	1,496	927	2,423	...	2,423	4,206	0 6 9	0 10 11	1,861	...	1,861	2,345
	48	Mitranwali ...	3,183	789	600	312	912	...	912	1,701	0 3 0	0 4 7	931	...	931	770
	49	Begowala ...	3,768	2,154	739	1,052	1,791	..	1,791	3,945	0 3 0	0 7 7	1,415	...	1,415	2,530
	50	Sambarial ...	6,198	216	902	444	1,346	500	1,846	2,062	0 2 3	0 3 5	1,270	...	1,270	792
	51	Bhopalwala ...	3,336	298	543	517	1,060	...	1,060	1,358	0 2 7	0 5 1	1,212	...	1,212	146
SIALKOT ...	52	Sahuwala ...	3,558	1,032	795	382	1,177	...	1,177	2,209	0 3 7	0 5 3	1,574	...	1,574	635
	53	Chawinda ...	4,486	1,155	824	1,444	2,268	...	2,268	3,423	0 2 11	0 8 1	1,990	...	1,990	1,433
	54	Zafarwal ...	3,633	1,375	2,365	1,005	3,370	...	3,370	4,745	0 10 5	0 14 10	3,614	...	3,614	1,131
	55	Kalaswala ...	2,915	295	417	788	1,205	...	1,205	1,500	0 2 3	0 6 7	894	...	894	606
	56	Narowal ...	4,464	2,710	3,252	3,425	6,677	...	6,677	9,387	0 11 7	1 7 11	5,466	...	5,466	3,921
	57	Baddomali ...	2,815	971	730	697	1,427	...	1,427	2,398	0 4 2	0 8 1	1,529	...	1,529	869
	58	Daud ...	3,481	333	585	689	1,274	...	1,274	1,607	0 2 8	0 5 10	1,063	...	1,063	544
	59	Hafizabad ...	6,908	856	3,653	1,478	5,131	300	5,431	6,287	0 8 6	0 11 10	5,088	179	5,267	1,020
	60	Pindi Bhattiau ...	3,631	513	1,980	195	2,175	...	2,175	2,688	0 8 8	0 9 9	2,399	...	2,399	289
	61	Sohdra ...	4,401	515	1,373	123	1,496	...	1,496	2,011	0 5 2	0 5 5	1,582	...	1,582	429
	62	Kila Didar Singh	2,210	2,167	2,281	919	3,200	98	3,298	5,465	1 0 6	1 7 2	2,986	20	3,006	2,459
GUJRANWALA ...	63	Shahkot ...	1,054	1,280	162	3,411	3,573	159	3,732	5,012	0 2 6	3 6 3	1,845	340	2,185	2,827
	64	Sangla ...	1,392	32,598	5,483	6,002	11,485	38,610	50,095	82,693	3 15 0	8 4 0	11,364	5,439	16,803	65,890
	65	Nankana Sahib ...	2,484	321	1,801	...	1,801	...	1,801	2,122	0 11 7	0 11 7	1,059	...	1,059	1,063
	66	Khangah Dogran	1,267	2,835	1,386	3,036	4,422	87	4,509	7,344	1 1 1	3 3 0	5,543	105	5,648	1,696
GUJRAT ...	67	Shadiwal ...	6,582	5	1,459	260	1,719	...	1,719	1,724	0 3 7	0 4 2	1,670	...	1,670	54
	68	Lala Musa ...	1,287	13,763	692	144	836	35	871	14,634	0 8 7	0 10 5	921	...	921	13,713

*As in the case of Kangra.

Statement showing the Income and Expenditure of the notified areas in the Punjab during the year 1914-15—continued.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			
					From taxes.	From other sources.	Total income including opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	Closing balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
	69	Shahpur Civil Station.	3,131	812	1,413	1,361	2,774	...	2,774	3,586	0 7 3	0 14 2	2,929	...	2,929	657
	70	Shahpur town ...	5,608	2,155	1,646	779	2,425	...	2,425	4,580	0 4 8	0 6 10	3,447	...	3,447	1,133
SHAHPUR ...	71	Bhelwal Mandi ...	1,629	9,652	3,197	3,238	6,435	...	6,435	16,087	1 15 5	3 15 2	5,748	...	5,748	10,339
	72	Sillanwali ...	990	43,818	682	2,767	3,449	...	3,449	47,267	0 11 0	3 7 9	5,889	...	5,889	41,378
	73	Phularwan ...	866	14,767	620	2,055	2,675	...	2,675	17,442	0 11 5	3 1 5	3,251	...	3,251	14,191
JHELUM ...	74	Chakwal ...	6,400	141	4,511	81	4,592	...	4,592	4,733	0 11 3	0 11 6	3,842	3	3,845	888
	75	Hassan Abdal ...	4,254	1,345	1,300	611	1,911	...	1,911	3,256	0 4 10	0 7 2	2,021	...	2,021	1,235
	76	Civil Bazar Campbellpur.	2,089	9,138	4,787	1,105	5,892	150	6,042	15,180	2 4 8	2 13 1	5,561	2,871	8,432	6,748
ATTOCK ...	77	Attock ...	842	464	674	207	881	...	881	1,345	0 12 10	1 0 8	685	...	685	660
	78	Fatehjang ...	3,839	525	1,435	122	1,557	...	1,557	2,082	0 6 1	0 6 6	1,384	106	1,490	592
	79	Tallagang ...	7,067	518	1,500	48	1,548	132	1,680	2,198	0 3 5	0 3 6	1,008	11	1,019	1,179

RAWALPINDI ...	80	Gujar Khan ...	3,074	190	2,913	236	3,149	...	3,149	3,839	0	15	1	1	0	5	2,183	516	2,699	640
MONTGOMERY ...	81	Okara ...	1,691	494	244	1,720	1,964	...	1,964	2,458	0	2	4	1	2	7	1,570	...	1,570	888
LYALLPUR ...	82	Toba Tek Singh ...	3,009	14,023	4,647	7,612	12,259	384	12,643	26,666	1	8	8	4	1	2	16,342	...	16,342	10,324
	83	Chak Jhumra ...	2,276	11,276	3,083	6,126	9,209	14	9,223	20,499	1	5	8	4	0	9	7,173	...	7,173	13,326
	84	Jaranwala ...	1,733	41,588	3,385	11,391	15,276	...	15,276	56,864	2	5	10	8	13	0	14,154	317	14,471	42,393
	85	Tadlianwala ...	1,500	70,021	4,024	4,197	8,221	13,389	21,610	91,631	2	10	11	5	7	8	7,405	33,315	40,720	50,911
JHANG ...	86	Ahmedpur ...	5,493	682	850	390	1,240	27	1,267	1,949	0	2	6	0	3	7	1,217	10	1,227	722
	87	Shorkot ...	5,668	1,470	763	1,011	1,774	3	1,777	3,247	0	2	6	0	5	0	1,568	60	1,628	1,619
MULTAN ...	88	Kahror ...	5,478	3,781	3,727	2,240	5,967	458	6,425	10,206	0	10	10	1	1	5	4,343	1,032	5,375	4,831
	89	Jalalpur ...	5,335	2,862	2,000	1,569	3,569	...	3,569	6,431	0	6	0	0	10	8	2,588	...	2,588	3,843
	90	Talamba ...	2,958	592	978	12	990	25	1,015	1,607	0	5	3	0	5	4	1,209	...	1,209	398
	91	Duniapur ...	2,224	465	913	159	1,072	...	1,072	1,537	0	6	7	0	7	9	1,058	...	1,058	479
Total for 1914-15 ...			327,584	*6,30,795	1,62,118	1,90,423	3,52,541	1,01,003	4,53,544	10,84,339	0	7	11	1	1	2	4,58,288	69,940	5,28,228	5,56,111
Total for 1913-14 ...			321,725	4,96,810	1,46,381	2,05,323	3,51,704	1,44,212	4,95,916	9,92,726	0	7	3	1	1	5	3,46,601	18,493	3,65,094	6,27,632

*The difference between this figure and the amount of the closing balance shown in the accounts for 1913-14 is due to the conversion of Dharmkot municipality into a notified area and the wrong balances in the case of Kangra and Sujanpur notified areas.

1530 CS—431—26 11-15—SGPP Lahore.

REPORT ON THE WORKING OF MUNICIPALITIES IN THE PUNJAB DURING THE YEAR 1915-16.

134259

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REPORT

ON THE WORKING OF

MUNICIPALITIES

IN THE

PUNJAB

DURING THE YEAR

1915-16.

Lahore:
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1916.

Proceedings of His Honour the Lieutenant-Governor of the Punjab in the Boards and Committees (Committees) Department, No. 915, dated 21st December 1916.

READ—

The Annual Municipal Administration Reports and Returns for the year 1915-16.

PART I.

REMARKS.—The number of municipalities in the Province was reduced by 3 to 100 during the year owing to the reduction to the status of notified areas of Tarn Taran (population 4,260), Ramnagar (population 5,256) and Akalgarh (population 3,943). The reasons for the reduction in the case of Ramnagar and Akalgarh were noticed in last year's review: in the case of Tarn Taran it was considered that the simpler form of administration was more suitable to the size of the town and the change was effected without any objection on the part of the inhabitants. In 29 out of the 100 municipalities the elective system has not yet been introduced. As noted in last year's review Government is willing to extend the elective system where there is a genuine desire for it and provided it is not likely to arouse local feuds or party feeling. Accordingly the opinions of local officers and of the committees concerned have been invited. The replies which have so far been received do not however indicate any very general desire for a change, though some municipalities would appear to be ripe for and desirous of the change. The boundaries of several municipalities were revised so as to include new urban areas which had grown up in their vicinity or to exclude purely agricultural lands to which it was desirable that the Land Alienation Act should apply.

2. There was a considerable falling-off—from 46 to 30·5—in the percentage of vacancies contested at elections, which is the more difficult to explain as the fact that the newly elected members were in most cases qualified to vote for the Legislative Council elections might have been expected to stimulate contests. The highest percentage—48·5—was again in the Rawalpindi Division, and the lowest—18—in the Multan Division. On the other hand, in many cases where elections took place the contests were exceedingly keen, and the percentage of voters who came to the poll was 100 for the second year in succession in Miani, 97 in Karnal, 90 in Rohtak and Jalalpur Jattan, and over 70 in Kunjah, Gohana, Sonepat and Rewari. No figures are given with regard to the number of voters in the Lahore Division, but in Gujranwala elections were hotly contested in 8 cases out of 9. Allegations of malpractices were made by the unsuccessful candidates in several cases, but were not always substantiated. It is however noted that in Jhelum impersonation was a sinister feature of the elections, and in the case of Gujranwala attention is drawn to the improper use made of voters' certificates which as a precautionary measure appear to be collected by candidates prior to the election and returned to their supporters on the following day. In this town sweepers' votes are commonly reported to have fetched Re. 1 each. At present there are many different sets of election rules applicable to different municipalities, and the framing of a revised set of rules of general application to regulate the procedure for the registration of voters and the conduct of elections is now engaging the attention of Government. It is hoped that these rules will go some way towards eliminating or at least reducing the undesirable practices which have sprung up, such as false impersonation, use of forged votes and open sale of certificates—practices which cast discredit on the whole system of election and discourage some of the best men from coming forward as candidates. Excepting the 7 municipalities of Simla, Dalhousie, Murree, Bhakkar, Karor, Leiah and Hoshiarpur, every committee is empowered to elect its own president subject to the approval of Government in the case of first class and of the Commissioner in the case of second class committees. In practice, however, the great majority of the committees still either elect a president from among the *ex-officio* members or apply to Govern-

ment or to the Commissioner, as the case may be, to appoint a president from among its members. In the year under review the distribution was—

	No.
Elected non-official presidents ...	10
Elected officials	73
Nominated non officials	3
Nominated officials	14
Total ...	100

It need hardly be reaffirmed that Government has no desire to interfere with the discretion of the committees and would welcome an increase in the number of non-official presidents provided they command the confidence of the people and the municipal members, and discharge the duties of their office efficiently. Accordingly the policy of substituting non-official for official presidents in the smaller municipalities and notified areas has been kept in view, and effect has been given to it in several instances. But in many cases local factions or sectarian differences make the position of an elected non-official almost untenable, and in certain cases it has been found necessary to revert to the old system for want of persons suitable for appointment, while in Khushab and Sahiwal it is reported that the appointment of non-official presidents has intensified intrigue and religious faction and has not proved a success.

3. The committees of Jhelum, Isa Khel, Sharakpur, Dajal, Dharmsala and Dalhousie failed to meet the prescribed number of times. In the case of the three first-named this failure was noticed last year also, and His Honour trusts that it will not be allowed to recur. Fifteen notified area committees also met less than six times each. The Ambala committee met 77 times, but on 12 occasions there was no quorum and 6 other meetings were adjourned. The Fazilka committee held 63 meetings, of which 2 were abortive for want of a quorum. Simla with 57 and Amritsar with 54 meetings came next. In Ferozepore also 57 meetings were held, but there was no quorum on 17 occasions and 11 meetings had to be adjourned. The committees of Murree, Hazro, Jalalpur Jattan, Rawalpindi, Jullundur, Jagadhri and Bhiwani met from 30 to 40 times each.

The average attendance of members was on the whole satisfactory, and was 90 per cent. or above in Sharakpur, Khem Karan, Zira, Kaithal and Gohana, while in Sargodha, Ludhiana, Ambala, Ferozepore, Jagadhri and Chiniot it was 50 per cent. or less. Attention was drawn last year to the poor attendance in Ferozepore and Chiniot, but in the former case the percentage has actually declined from 51 to 38, and in Chiniot there has been little improvement.

4. The reports, except in the case of the detailed reports of the first class municipalities, afford but little information on the general working of committees, whether with regard to the attitude of members towards their responsibilities or in respect of the actual discharge of their duties. The Deputy Commissioner of Gujrat remarks that "members show little interest unless personal feelings or the interests of their friends or faction are concerned," while the Deputy Commissioner of Ambala comments on the sharp contrast between the keenness of canvass and the subsequent apathy after election. Illustrations are not wanting of what, His Honour fears, are but too common features of municipal administration in the Province. One of these is the disinclination to interefere with private interests for the public good or the actual subordination of the general welfare to individual profit. Instances of this feature are to be found in the failure of the Ambala and Lahore committees to deal with the question of encroachments upon streets, and in the unsatisfactory manner in which the Sialkot committee deals with building applications and cases of building without sanction or in contravention of sanctioned plans. On the other hand, the Lahore committee has endeavoured to mitigate the effects of its past apathy by imposing a tax on extensions of *tharra*, and the Rawalpindi committee is taking stringent measures to prevent encroachments. A second feature of municipal administration which is to be deplored is the

jealousy shown by committees of the exercise of executive power by their own officers. The Multan committee for long resisted all attempts to introduce an efficient Secretary, though the opposition has now happily been overcome. The Lahore committee too has shown itself very jealous of any powers exercised by the Health Officer and has only recently empowered him to prosecute for failure to comply with notices, and even in the case of the President, who has at last been authorised to issue notices under various sections of the Act, the delegation of powers has been qualified by the provision that every case in which it is proposed to issue a notice must be referred first to the ward member for his opinion. Even in Amritsar, where the committee is in many respects one of the most progressive in the Punjab, His Honour notes that the powers of an inspector of food and drugs have been withdrawn from an official with whose work the Health Officer expresses complete satisfaction. The tendency noted above is contrary to the experience of all large and progessive municipalities elsewhere whose policy is to delegate executive authority so far as possible to their expert and responsible officials while maintaining in their own hands general control of municipal policy and finance and a general supervision—without petty or irritating interference—over the actions of their officials.

The inefficiency of many municipalities is, in the Lieutenant-Governor's opinion, due in no small degree to the fact that their officials are often more concerned with keeping on good terms with individual members than with discharging their duty to the tax-payer. The Lieutenant-Governor feels bound to make these remarks not with the object of discrediting municipal working but in order to emphasise the defects which in his view retard the development and efficiency of urban self-government in the Punjab.

The working of sub-committees receives favourable notice in a number of cases, among which Lahore and Lyallpur in particular may be mentioned; but His Honour notes with some surprise the anomaly that in Lahore the Public Health Sub-Committee is not given control over the conservancy establishment, and it certainly cannot be said that the present conservancy working is quite satisfactory.

On the whole, however, there has been steady progress in the improvement of sanitation and generally of the amenities of life in municipal towns, and the committees which initiate and finance these schemes of improvement are discharging not unworthily their duties to the towns under their charge. Such activity is naturally more apparent in the larger towns, and there are but few notified areas that can afford to indulge in elaborate projects. The question of the administration of small towns and large villages has been engaging the close attention of Government, and a draft Bill has been prepared and circulated for opinion, which aims at providing them with a form of administration suitable to their size, resources, and capabilities.

5. Bye-laws to regulate the sale of milk and butter were adopted during the year in Lahore, Ferozepore, Dalhousie, Gurdaspur and Hazro, and His Honour is glad to observe the interest which is being taken in this important question. In Fazilka those regulations have been supplemented by bye-laws requiring the licensing of cow-houses, an endeavour to improve the milk supply at its source which other committees would do well to imitate. In Amritsar a successful campaign has been conducted against purveyors of adulterated ghi and other unwholesome foods, and the question of the purity of the milk supply is being dealt with on comprehensive lines. The Municipal Act confers wide powers of inspection and destruction of deleterious food substances which are not commonly exercised, and His Honour trusts that the growing interest which is being shown by committees in passing bye-laws to control food supplies will be reinforced by an active exercise of their statutory powers especially in seasons where there is danger of cholera or similar epidemics. The Faridabad, Kaithal and Banga committees have framed bye-laws for the control and regulation of slaughter-houses, the Multan and Dalhousie committees for the control of the sale of meat, and the Murree committee for the regulation of bakeries, while the Dalhousie and Gujrat committees have adopted building

bye-laws. There is abundant evidence that committees are realising in this way their duties in respect of the powers conferred upon them by the Municipal Act, and numerous sets of bye-laws have been submitted for the approval of Government: too often, however, the bye-laws submitted contain illegal provisions, while many provisions that would be useful are omitted. In order therefore to assist committees in this important branch of their duties a set of specimen bye-laws is being prepared and will be issued for their guidance.

6. The good work of a number of non-official presidents, vice-presidents and members is recognised in the reports, and His Honour's acknowledgments are due to the following gentlemen for their public spirit and efficient discharge of their duties :—Lala Bishan Das of Banga, Rai Bahadur Pandit Devi Chand of Jullundur, Mr. John Powell of Murree, Rai Sahib Lala Ganga Ram and B. Nazar Muhammad of Ambala, Mr. J. Stewart of Kalka, Reverend F. Hasler of Kharrar, Khan Sahib Maulvi Abdul Ghani of Karnal, Lala Tek Chand of Jandiala, the Hon'ble Khan Bahadur Saiyid Mehdi Shah of Gojra, Rai Sahib Lala Sewak Ram of Jaranwala, and Khan Sahib Sheikh Ashraf Ali of Tandlianwala.

Part II.—Taxation.

7. The net income from octroi—Rs. 38,66,639—was over 3 lakhs greater than in the previous year and in fact exceeded the income from this source in the two years before the outbreak of war. The increase was general but was largest in respect of articles of food and drink, and may be attributed partly to the general recovery of internal trade, partly to the rise in prices which has increased the receipts in respect of goods taxed *ad valorem*, and partly to the closer attention paid to collection. The substitution of a terminal tax for octroi has now been finally sanctioned for Muktsar and Fazilka, and a terminal tax on certain exports has also been sanctioned for Gojra and since the close of the year for the notified areas of the Lyallpur District. No further proposals to replace octroi by this form of taxation have been received by Government, though they are said to be under consideration in a few cases. The question is, however, one which should receive the earliest attention in a considerable number of municipalities. The percentage of refunds on gross receipts from octroi was so high as 48 in Gujranwala, 36 in Rawalpindi, 33 in Bhiwani, and from 20 to 30 in fourteen other municipalities, while the cost of collection is also exceedingly high in many cases, and in several towns, as for example Gujranwala, Buriya, Bhiwani, Ballabgarh, Faridabad, Mianwali and Rawalpindi, from 40 to 50 per cent. of the gross collections is absorbed by refunds and collection charges. It is for this reason that the Lieutenant-Governor has lately in a number of instances refused to agree to proposals for raising additional income by revision of octroi schedules. Attempts to evade octroi appear also to be on the increase. In Lahore alone there were no fewer than 427 instances—an increase of over 23 per cent. over last year's figures. The total receipts from direct taxation amounted to only about Rs. 4½ lakhs, of which about three-quarters were raised in the hill municipalities, and though His Honour recognises that popular opposition to direct taxation in any form is still very great, he considers that the time has come to press for more enlightened views on this subject, for the octroi system undoubtedly imposes an undue proportion of the burden of taxation upon the poor. In this connection a beginning might well be made with a more extended use of the powers to impose a tax to pay for the cost of water-supply. The total income realised by water-rate and by sale of water amounted to only about Rs. 3,40,000 in the year under review, while expenditure on water-supply amounted to Rs. 6,45,000 apart from depreciation charges, interest on and repayment of loans, and the cost of superior supervision. One of the recommendations of the Royal Commission on Decentralization was that all water-supply installations should be made to pay for themselves, and the object is one which should be kept in view by every committee, but in order to pay for the free supply of water from public stand posts it is not sufficient to charge fees for private supply and the imposition of a water-rate on house property should therefore receive consideration. The question of preventing waste of

water is also one which should receive the close attention of every committee which has installed a water-supply. The methods which were adopted with conspicuous success in Amritsar last year might well be imitated by other committees, including Lahore where the adequate supply of water becomes a burning question every hot weather.

PART III.—ACCOUNTS.

8. It has already been noted that receipts from octroi were over Rs. 3 lakhs greater than in the previous year; sale of water also produced Rs. 59,000 more, sale of land and produce of lands about Rs. 39,000 more, while increases under various other heads amounted to about Rs. 2½ lakhs, including an item of Rs. 1,22,765 withdrawn from deposit with a bank by the Amritsar committee. These increases were, however, much more than counterbalanced by a falling-off of about Rs. 15 lakhs in the amount of loans and grants from Government and decreases of about another lakh under various other heads, and the total income—Rs. 74,35,062—was more than Rs. 8¾ lakhs less than in the previous year. The fall in income was accompanied by a corresponding decrease in expenditure, which amounted to Rs. 74,93,721 as against Rs. 83,67,181. In 1914-15, however, the apparent expenditure was swollen by the deposit of about Rs. 10 lakhs, including the Government grant of Rs. 9 lakhs for the Lahore sewage scheme, in saving banks: but, apart from this, expenditure in the year under review was considerably less under a number of heads. The chief decreases were under the heads "Public Works (roads and buildings)" Rs. 1,32,226, "Other miscellaneous charges" Rs. 1,21,776, "Water-supply" Rs. 97,691, "Unforeseen charges" Rs. 22,893, "Permanent advances" Rs. 33,466, "Police" Rs. 12,000, and "Conservancy" Rs. 44,000. The decrease under the last head was, however, only nominal, as there was an expenditure of Rs. 56,279 under the new head "Health Officers and Sanitary Inspectors," which was formerly not distinguished. Other large increases were "Contributions to the Electricity Department" Rs. 3 lakhs, due to the opening of the Amritsar works, "Deposits" Rs. 62,526, "Public Instruction" Rs. 88,776, "Hospitals and Dispensaries" Rs. 41,668, "Drainage" Rs. 52,937, "Repayment of loans" Rs. 25,853, "Lighting" Rs. 23,000, "Plague" Rs. 15,530 and "Markets and slaughter-houses" Rs. 11,400. Expenditure on public instruction amounted to Rs. 7,72,450 or about 10·3 per cent. of the total, but of this 21 per cent. was met by the income from fees and 21 per cent. from Government grants. Most committees are fairly discharging their responsibilities in the matter of education, but His Honour cannot agree that an increase of Rs. 3,000 in the expenditure under this head "bears testimony to the Lahore committee's keen interest in the education of children of the poorer classes," seeing that in the past year the committee's expenditure on public instruction amounted to only about 6 per cent. of the total expenditure and about a quarter of this was met from fees and contributions from Government. "Hospitals and Dispensaries" accounted for rather over 9 per cent. of the total expenditure, and practically the whole of this fell on the general funds of the committees, less than 4 per cent. being recovered in fees. In his review on the working of district boards His Honour has called attention to the question of fees to be charged by local bodies for medical attendance and the supply of drugs to those who can afford to pay for them, and the matter is one to which even more attention should be paid in municipalities where the general standard of education is higher and the number of those capable of paying for medical relief is greater than in rural circles. The percentage of income devoted to medical relief is at present only about half the percentage formerly prescribed by rule as the minimum provision to be made by local bodies, and every effort should therefore be made to increase the income from fees, so that more adequate provision may be made. In Amritsar an eye-ward for the civil hospital was completed at a cost of Rs. 58,000, to which Government contributed Rs. 25,000, and has been lent by the municipal committee for the purpose of a hospital for sick and wounded soldiers. The public-spirited action of the Amritsar municipal committee and of the Jullundur local bodies, who also put at the disposal of the Military authorities a large portion of their well-equipped hospital, while in both cases the local public contributed generously for the comforts of the sick and wounded soldiers, has merited grateful recognition by Government.

Expenditure on Public Works was considerably less than in the previous year, and the percentage of establishment charges on the cost of works executed was consequently higher. In a number of cases this percentage is, however, excessive : in Jhang it is so high as 52·8, in Rawalpindi 35, Gujranwala 33·6, Jullundur 25, Sialkot 23 and Lahore 20·4. The cost of general administration and collection is also unduly high in a number of municipalities, amounting to 17 per cent. of the total expenditure in Jullundur, 15·8 per cent. in Batala, 14·8 per cent. in Jhang, and 13 per cent. in Rawalpindi as compared with a general average of 10·3 per cent. In Jhang the high figure is no doubt partly accounted for by the fact that the committee administers two towns at a distance of about 2 miles from each other, but in the remaining cases some reduction should be possible. The reports indicate a general lack of supervision over establishments in several cases. Multan reports that peculation and extortion by members of the subordinate establishment were notoriously rife and when cases were brought to light inadequate punishments were inflicted with the natural result that no real improvement could be effected. Embezzlements were discovered at Gujranwala, Montgomery, Nankana Sahib and Shahkot, while at Khangah Dogran a muharrir obtained sums of money by means of forged documents. His Honour is forced to the conclusion that adequate control over and inspection of the working of the municipal employés is in many cases sadly wanting.

9. The municipalities of Murree, Dinga, Zira and Rahon and seven notified areas failed to close the year with the prescribed minimum balance. The closing balance of 13 municipalities and of 25 notified areas was in excess of their expenditure during the year. In many cases the balances will be expended in the execution of large drainage or water-supply schemes, but in a number of instances, particularly in the Jullundur Division, there is no apparent reason for these accumulations.

10. Government loans amounted to only about Rs. 2½ lakhs as compared with nearly Rs. 9 lakhs in the previous year. The loans were all granted in connection with water-supply schemes, the largest being Rs. 1 lakh received by Rewari. Government grants amounted to Rs. 5,95,074, of which Rs. 1,91,560 were for educational and medical purposes and Rs. 4,03,514 for general purposes. Under the last head are included grants distributed by the Sanitary Board, of which the principal amounts were Rs. 1,15,617 to Dera Ghazi Khan, Rs. 70,000 to Rewari, Rs. 50,000 to Sialkot for water-supply schemes, and Rs. 42,360 to Rawalpindi and Rs. 8,723 to Gurdaspur for intra-mural drainage schemes.

Part IV.—General.

11. The epidemics of plague and cholera with which the province was visited during the year were among the worst on record. Kasur, Gohana, Amritsar, Lahore and Kunjah suffered most severely from cholera and Jullundur, Amritsar, Panipat and Ludhiana from plague. On the other hand, malaria was not prevalent in epidemic form and the mortality from small-pox was the lowest on record. The Vaccination Act was extended to Miani, Sargodha and Shujabad, and rules under the Act were framed by the committees of Palwal, Sialkot and Lyallpur.

The year witnessed small extensions of railway communication in the opening of the Mandra-Bhon, Sialkot-Narowal and Jind-Panipat lines—developments which should be of considerable benefit to the small towns served by these lines.

12. His Honour regrets to observe that in some instances the annual reports were submitted long after the prescribed date and that the statements when received contained many inaccuracies. He trusts that local officers will take steps to ensure in future the careful preparation and punctual submission of all returns.

ORDER.—Ordered that the copies of the foregoing remarks be forwarded to all Commissioners of Divisions and Deputy Commissioners in Punjab and the Secretary to Government, Punjab, Public Works Department, Buildings and Roads Branch, and be submitted to the Government of India in the Education Department.

Ordered also, that the remarks and a translation of them be published in the *Punjab Government Gazette*, English and Urdu versions, respectively, and that copies of the Urdu translation be supplied to Deputy Commissioners for the information of the Municipal Committees.

By order of His Honour the Lieutenant-Governor of the Punjab,

O. F. LUMSDEN,

Financial Secretary to Government, Punjab.

1709 CS—401—21-12-16—SGPP Lahore.

Abstract of Form No. 1 *of the Municipal Fund returns for the year* 1915-16.

PARTICULARS.		
Number of Municipalities under the Punjab Municipal Act, 1911		100
Population within Municipal limits		...16,09,994
Number of towns of which the municipal committees are appointed by election only.		*Nil.*
Number of towns of which the municipal committees are appointed partly by election and partly by nomination.		70
Number of towns of which the municipal committees are appointed by nomination only.		29
Number of towns in which the Deputy Commissioner administers the municipal funds.		1
Aggregate number of members of municipal committees—		
Ex-officio	222	
Nominated	397	1,156
Elected	537	
Of the above —		
Officials		241
Non-officials		915
Europeans		91
Indians		1,065

Form No. I.

Statement showing the constitution of the Municipalities in the Punjab during the year 1915-16

FORM No. I.

Statement showing the constitution of the Municipalities in the Punjab during the year 1915-16.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911.)	Particulars as to Chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which provided abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Hissar ...	1	Hissar ...		17,162	...	1	...	...	3	8	1	12	4	8	1	11	26	...	...	45	70	62	
	2	Hansi ...		14,576	...	1	...	...	2	1	6	9	2	7	...	9	21	...	...	76	75	76	
	3	Bhiwani ...		31,100	..	1	...	...	2	10	[illegible]	12	2	10	...	12	31	2	4	55	57	57	
	4	Sirsa ...		14,629	...	1	...	...	2	1	6	9	2	7	1	8	26	...	...	17	82	67	
Rohtak ...	5	Rohtak ...		19,862	...	1	...	...	2	2	8	12	2	10	1	11	17	...	...	88	82	83	
	6	Jhajjar ...		10,617	...	1	...	...	2	2	8	12	2	10	...	12	13	...	...	96	86	87	
	7	Beri ...		7,798	...	1	...	...	2	9	...	11	2	9	1	10	12	...	...	46	85	78	
	8	Bahadurgarh ...		4,990	..	1	...	...	1	2	6	9	1	8	...	9	12	...	...	100	83	85	
	9	Gohana ...		5,438	...	1	...	...	2	1	6	9	2	7	...	9	14	...	...	96	88	90	
	10	Sonepat ...		12,014	...	1	...	...	1	2	6	9	1	8	1	8	14	...	..	100	80	82	
Gurgaon ...	11	Rewari ...		24,780	...	1	...	...	2	2	8	12	2	10	...	12	25	...	...	76	78	78	
	12	Palwal ...		9,485	...	1	...	...	1	2	6	9	1	8	2	7	19	...	...	100	50	56	
	13	Firozpur-Jhirka ...		5,719	...	1	...		2	1	6	9	2	7	..	9	21	...	...	95	86	88	
	14	Hodal ...		5,468	1	...	..	...	1	8	...	9	1	8	...	9	17	...	...	77	71	72	
	15	Ballabgarh ...		4,053	...	1	...	...	2	7		9	2	7	...	9	13	...	...	100	76	81	
	16	Faridabad ...	1911.	4,487	1	...	...	...	...	3	6	9	...	9	...	9	27	...	...	...	80	80	

	17	Karnal	...	The Punjab Municipal Act,	21,018	...	1	...	...	4	...	8	12	4	8	1	11	18	2	...	37·5	73·44	61·45	
	18	Panipat	...		26,342	...	1	..	...	1	3	8	12	2	10	...	12	21	4	...	76·5	70	71	
KARNAL ...	19	Kaithal	...		12,912	...	1	...	...	2	2	7	11	2	9	...	11	16	..	...	87·5	91·66	90·9	
	20	Shahabad	...		11,054	...	1	...	...	1	6	...	7	1	6	...	7	24	...	...	87·5	79·8	80·9	
	21	Thanesar	...		4,719	..	1		...	2	7	...	9	2	7	...	9	16	...	...	100	83	86·8	
	22	Ambala	...		24,493	...	1	...	...	3	3	8	12	3	9	2	10	77	12	6	16·02	52·38	43·29	
	23	Jagadhri	...		12,045	1	..	..		...	3	6	9	..	9	...	9	33	8	...	...	38·05	38·05	
AMBALA ...	24	Rupar	...		6,935	...	1	..	...	2	1	6	9	2	7	1	8	21	..	...	22·388	77·611	65·339	
	25	Sadhaura	...		7,774	...	1	...	...	2	1	6	9	2	7	...	9	12	...	...	87·5	66·66	71·33	
	26	Burya	...		4,272	...	..	1	...	...	1	...	7	...	7	...	7	15	...	..	...	78·09	78·09	
SIMLA ...	27	Simla	...		33,316	...	...	...	1	3	4	..	7	4	3	5	2	57	...		79·38	78·94	79·19	
	28	Kasumpti	...		Figures not available.	...	...	...	1	1	...	...	1	1	...	1	...	...	...	...	...	...	...	There is no fully constituted Municipal Committee of Kasumpti. The Deputy Commissioner *ex-officio* exercises the powers of a Municipal Committee.
KANGRA ...	29	Dharmsala	...		2,518		1	...	..	3	1	6	10	4	6	4	6	10	...	...	65	78	73	
HOSHIARPUR ...	30	Hoshiarpur	...		20,583	...	...	...	1	2	8	10	20	2	18	...	20	23	...	1	59	76	74	
	31	Urmur-Tanda	...		7,016	...	1	...	...	2	1	6	9	2	7	...	9	22	...	...	52	79	73	
	32	Jullundur	...		55,354	..	1		...	2	3	12	17	2	15	1	16	36	5	1	50	67	65	
	33	Kartarpur	...		8,631	1	...	...	...	...	3	6	9	...	9	...	9	14	...	...	...	77	77	
	34	Phillaur	...		5,224	...	1	..	...	1	2	6	9	1	8		9	19	...	...	74	80	79	
JULLUNDUR ...	35	Nurmahal	...		7,178	...	1	..	...	1	2	6	9	1	8	...	9	18	...	1	83	67	69	
	36	Rahon	...		6,292	...	1	...	...	1	2	6	9	1	8	..	9	14	...	...	100	72	75	
	37	Banga	...		4,602	1	...	..	...	...	2	4	6	...	6		6	18	...	...		83	83	
	38	Nakodar	...		8,859	...	1		...	1	2	6	9	1	8	...	9	14	1	2	100	67	71	

Statement showing the constitution of the Municipalities in the Punjab during the year 1915-16—continued.

Name of District.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to Chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which provided abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Ludhiana ...	39	Ludhiana ...		43,152	...	1	..		4	5	15	24	4	20	1	23	21	...	5	25	50	46	
	40	Jagraon ...		15,039	...	1	...	...	1	2	6	9	2	7	...	9	28	...	..	100	71	78	
	41	Raekot ...		7,510	1	...	...	..	...	3	6	9	1	8	...	9	15	1	...	100	62	66·22	
Ferozepore ...	42	Ferozepore ...		24,678	...	1	...	...	4	8	9	21	4	17	1	20	51	17	11	12·74	43·82	37·9	
	43	Fazilka ...		10,985	...	1	...	...	3	...	6	9	3	6	1	8	63	2	...	51·91	68·30	62·84	
	44	Muktsar ...		8,834	...	1	...	...	2	1	6	9	3	6	...	9	12	...	...	100	70·23	80·15	
	45	Zira ...		4,378	..	1	...	...	2	...	4	6	2	4	...	6	14	...	...	100	89	93	
Lahore ...	46	Lahore ...		210,271	...	1	...	...	4	6	20	30	11	19	10	20	26	...	...	50·7	71·9	64·1	
	47	Kasur ...		24,783	...	1	...	...	3	2	10	15	3	12	1	14	24	...	...	83·8	84·72	83·68	
	48	Khem Karan ...		5,732	...	1	...	...	1	1	4	6	1	5	...	6	22	...	...	100	96	97	
	49	Chunian ...		7,151	...	1	...	...	3	1	8	12	3	9	1	11	12	2	...	64	70	69	
Amritsar ...	50	Amritsar ...		151,339	...	...	..	1	1	8	18	27	1	26	2	25	54	...	...	100	59·54	61·04	
	51	Dalhousie ...		2,445	...	...	...	1	4	8	...	12	6	6	9	3	8	...	...	52·08	75·	68·54	
	52	Gurdaspur ...		5,123	...	1	...	...	2	1	6	9	3	6	1	8	23	...	...	69·56	84·06	79·22	
	53	Dinanagar ...	1911.	4,154	...	1	...	...	2	5	...	7	3	4	...	7	26	...	...	91·02	78·07	80·77	

Gurdaspur ...	54	Pathankot ...	The Punjab Municipal Act	7,007	...	1	...	...	2	1	6	9	2	7	...	9	18	...	...	86·11	68·25	72·22
	55	Batala ...		26,430	...	1	...	...	2	3	11	16	2	14	...	16	15	1	...	76·66	62·85	64·58
	56	Dera Baba Nanak		4,555	...	1		...	1	2	6	9	1	8	...	9	18	...	...	94·44	75·69	77·77
Sialkot ...	57	Sialkot ...		48,595	...	1	...	...	3	2	11	16	3	13	1	15	22	...	...	86·3	73	75
	58	Pasrur ...		7,564	..	1	...	...	2	1	6	9	2	7	...	9	21	1	...	79	80	80
Gujranwala ...	59	Gujranwala ...		29,472	...	1	...	...	3	4	14	21	3	18	2	19	21	...		67	72	71
	60	Wazirabad ...		17,146	...	1	...	...	2	1	6	9	2	7	...	9	20	...	...	87·5	72	75·5
	61	Eminabad ...		5,526	...	1	...	...	1	1	4	6	1	5	...	6	12	...	...	91·6	76·6	79·3
	62	Sharakpur ...		4,482	...	1	...	...	2	..	4	6	2	4	...	6	10	...	...	100	100	100
Gujrat ...	63	Gujrat ...		18,692	...	1	...	...	2	3	11	16	2	14	..	16	26	...	3	61·5	85·5	82
	64	Jalalpur Jattan ...		11,615	1	...	...	..	1	3	8	12	1	11	...	12	31	...	...	90·32	81·81	82·52
	65	Dinga ...		5,352	...	1	...	...	2	1	6	9	2	7	...	9	21	...	...	76·19	90·48	87·30
	66	Kunjah ...		7,090	1	...	...	...	1	2	6	9	1	8	...	9	26	...	6	88·46	65·38	67·94
Shahpur ...	67	Bhera ...		15,202	...	1	...	...	3	2	10	15	3	12	...	15	19	...	2	40·4	58·7	55·09
	68	Miani ...		5,819	...	1	...	...	1	2	6	9	1	8	...	9	21	4	...	58·82	75	73·2
	69	Khushab ...		10,159	...	...	1	...	1	7	...	8	1	7	...	8	21	...	...	85·7	86·4	86·3
	70	Sahiwal ...		7,658	...	...	1	...	...	9	...	9	...	9	...	9	26	1	...	...	66·6	66·6
	71	Sargodha ...		8,849	..	1	...	...	4	8	...	12	4	8	2	10	13	...	...	48·1	50·9	50·
Jhelum ...	72	Jhelum ...		12,298	...	1	...		2	3	10	15	2	13	1	14	9	...	...	83·33	82·05	82·22
	73	Pind Dadan Khan		10,590	...	1	...	...	3	2	10	15	3	12	...	15	13	...	...	71·67	69·83	70·20
Rawalpindi ...	74	Rawalpindi ..		46,642	..	1	..	...	3	4	14	21	3	18	2	19	40	1	1	25·8	62·7	57·5
	75	Murree ...		5,076		...		1	7	7	2	16	7	9	13	3	30	1	...	39·9	63·2	53·01
Attock	76	Hazro ..		9,950	...	...	.	1	3	9	...	12	3	9	1	11	32	1	2	26	68	57
	77	Pindigheb ...		9,554	1	...	..	...	3	6	...	9	3	6	1	8	15	...	..	89	78	81
Mianwali ...	78	Mianwali ...		6,224	...	1	.	...	5	10	...	15	5	10	1	14	24	1	1	42·5	66·25	58·3
	79	Kalabagh ...		6,654	...	...	...	1	3	8	...	11	3	8	1	10	17	...	...	44	71	64
	80	Bhakkar ...		5,388	...	...	...	1	3	8	...	11	3	8	...	11	16	...	..	67	75	73
	81	Isakhel ...		6,868	...	1	...	...	5	12	...	17	5	12	...	17	10	...	4	40	58	53

Statement showing the constitution of the Municipalities in the Punjab during the year 1915-16—concluded.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to Chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indian.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Montgomery...	82	Montgomery ...	The Punjab Municipal Act, 1911.	8,129	...	...	...	1	4	3	8	15	4	11	2	13	14	...	...	71	51	56	
	83	Kamalia ...		8,237	...	...	...	1	2	2	8	12	2	10	...	12	16	...	1	67	85	82	
	84	Pakpattan ...		7,915	...	...	...	1	3	6	...	9	3	6	...	9	13	...	...	79	64	69	
Lyallpur ...	85	Lyallpur ...		19,578	...	...	...	1	3	4	4	11	3	8	3	8	25	...	...	49	79	71	
	86	Gojra ...		5,417	1	...	...	...	...	6	...	6	...	6	...	6	19	2	...	...	61·4	61·4	
Jhang ...	87	Jhang Maghiana...		25,914	...	1	...	...	4	2	12	18	4	14	1	17	18	...	...	88·33	80·95	81·17	
	88	Chiniot ...		14,085	...	1	...	...	3	1	8	12	3	9	...	12	25	3	...	14	40	34	
Multan ...	89	Multan ...		85,747	...	1	...	...	4	4	16	24	5	19	2	22	39	...	...	35·89	73·68	65·81	
	90	Shujabad ...		6,334		1	...	...	2	3	10	15	2	13	...	15	16	...	...	93·75	67·30	70·83	
Muzaffargarh ...	91	Muzaffargarh ...		4,387	...	1	...	...	3	2	6	11	3	8	1	10	15	...	...	49	77	69	
	92	Khangarh ...		3,350	1	...	...	...	1	2	6	9	1	8	...	9	16	1	...	94	81	83	
	93	Alipur ...		3,312	1	...	...	...	3	6	...	9	3	6	...	9	12	...	...	91·66	80·55	84·26	
	94	Leiah ...		8,173		1	...	...	4	10	...	14	4	10	1	13	19	...	...	62	58	59	
	95	Karor ...		3,503	...	...	...	1	3	8	...	11	3	8	...	11	17	...	...	65	66	66	
Dera Ghazi Khan.	96	Jampur ...		6,517		1	...	...	2	8	...	10	2	8	...	10	22	...	...	75	66·47	68·18	
	97	Dajal ...		6,893	...	1	...	...	2	8	...	10	2	8	...	10	11	...	...	77·27	73·86	74·54	
	98	Rajanpur ...		3,704		1	...	...	3	8	...	11	3	8	1	10	14	...	...	73·81	62·5	65·58	
	99	Mithankot ...		2,589	...	1	...	...	2	6	...	8	2	6	1	7	17	...	...	85·3	86·2	86	
	100	Dera Ghazi Khan		16,853		1	...		7	14	...	21	7	14	5	16	22	2	...	28·57	64·29	52·38	
		Total ...		1,609,994	10	73	3	14	222	397	537	1,156	241	915	91	1,065	2,112	75	51	...	...	...	

Abstract of Form No. II of the Municipal Fund Returns for the year 191 .

PARTICULARS.	Amount.	Total.
	Rs.	Rs.
System of municipal taxation in force—		
Octroi in force in 93 towns.		
Tax on houses and lands in 13 towns.		
Tax on animals and vehicles in 16 towns.		
Tax on professions and trades in 1 town.		
Tolls on roads and ferries in 3 towns.		
Water rate in 6 towns		
Lighting rate in no town.		
Conservancy (including scavenging and latrine rates) in 5 towns.		
Other taxes—Tax on servants in 3 towns.		
Tax on dogs in 5 towns.		
Tax on shops and stalls at annual fairs in 2 towns.		
AMOUNT OF INCOME UNDER EACH HEAD SEPARATELY, BEING THE TOTALS FOR THE PROVINCE.		
Municipal Rates and Taxes—		
Octroi	38,66,639	
Tax on houses and land	3,02,172	
Tax on animals and vehicles	43,767	
Tax on professions and trades	1,997	
Tolls on roads and ferries	6,646	
Water rate	60,074	
Lighting rate	...	
Conservancy Tax	2,921	
Tax on servants	4,202	
Tax on dogs	5,548	
Tax on shops and stalls at annual fairs	124	
		42,94,090
Realizations under Special Acts—		
From cattle-pounds	27,739	
From hackney carriages	19,928	
From licenses for the sale of spirits and drugs	...	
Municipal share of local rate	2,407	
Lambardari fees	1,887	
Land revenue	4,475	
		56,436
Revenue derived from municipal property and powers apart from taxation—		
Rents of lands, houses, serai, dák bungalows, &c.	3,38,294	
Sale-proceeds of lands and produce of lands, &c.	2,12,483	
Conservancy receipts (other than taxes and rates)	1,64,892	
Fees and revenue from Educational institutions	1,62,171	
Ditto Medical ditto	25,946	
Ditto markets and slaughter-houses	36,418	
Ditto tramways	...	
Other fees—Bonded werehouse fees	6,048	
Fairs	77,367	
Sale of water	2,80,043	
Copying fees	1,734	

Abstract of Form No. II of the Municipal Fund Returns for the year 191 —concluded.

Particulars.	Amount.	Total
		Rs.
***Revenue derived from municipal property & powers apart from taxation*—concluded.**	Rs.	
License fees for offensive and dangerous trades	14,594	
Registration fee for sale of cattle	...	
License fees on hand-carts	4,039	
Other fees	30,980	
Fees and revenue from Electric Department	1,64,580	
Fines under Municipal and other Acts	33,119	
Interest on investments—		
For general purposes	30,496	
For educational purposes	1,310	
For medical purposes	2,014	
Premium on loans	70	
		15,86,598
***Grants and contributions*—**		
From Government—		
For general purposes	4,03,514	
For educational purposes	1,64,308	
For medical purposes	27,252	
From Local Funds—		
For general purposes	9,987	
For educational purposes	31,141	
For medical purposes	72,326	
From other sources—		
For general purposes	3,181	
For educational purposes	4,003	
For medical purposes	40,359	
		7,56,071
***Miscellaneous*—**		
Recoveries on account of services rendered to private individuals ...	55,347	
Other items	1,32,444	
		1,87,791
Total income of the year excluding opening balance ...	68,80,986	68,80,986
***Extraordinary and Debt*—**		
Sale-proceeds of Government securities and withdrawals from savings banks	1,22,765	
Loans—From Government	2,49,625	
Raised in the open market	...	
Realizations of sinking fund for payments of loans	...	
Advances—Permanent	6,039	
Others	1,28,365	
Deposits	47,282	
		5,54,076
Total receipts excluding opening balance ...		74,35,062
Opening balance on 1st April 1915 ...		36,33,252
Grand Total ...		1,10,68,314
Incidence of taxation per head of population	...	2 10 8
Ditto total income per head of population	...	4 4 4

Exclusive of investments amounting to Rs. 65,000.

FORM No. II.

STATEMENT SHOWING THE INCOME OF THE MUNICIPALITIES IN THE PUNJAB

DURING THE YEAR

1915-16.

FORM

Statement showing the Income of the Municipalitie

UNDER AC

1	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
					MUNICIPAL RATE								
					Octroi.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Class IX (Miscellaneous).
				Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA.	HISSAR.	1	Hissar ...	10,804	21,004	1,039	1,204	2,627	678	460	6,489	804	...
		2	Hansi ...	6,146	17,675	718	119	1,439	416	602	3,390	534	305
		3	Bhiwani ...	50,114	30,406	341	2,246	8,200	3,726	477	11,102	1,581	2,255
		4	Sirsa ...	22,933	24,335	734	...	2,640	1,425	1,645	6,039	1,243	...
	ROHTAK.	5	Rohtak ...	15,235	18,444	2,065	1,338	12,821	1,230	...	6,743	1,963	129
		6	Jhajjar	4,171	8,080	763	396	873	379	122	3,028	110	...
		7	Beri ...	8,942	6,004	...	540	1,080	118	151	1,400	80	...
		8	Bahadurgarh ...	4,915	4,613	360	243	586	91	74	1,849	148	...
		9	Gohana ...	4,056	4,225	227	173	509	202	...	1,747	137	...
		10	Sonepat ...	13,483	13,156	1,151	478	1,765	461	364	4,313	705	...
	GURGAON.	11	Rewari ...	29,738	23,748	4,164	1,791	1,911	...	580	8,482	...	...
		12	Palwal ...	19,298	11,523	514	244	820	800	272	3,114	550	...
		13	Firozpur-Jhirka ...	7,664	4,056	466	98	...	58	...	753	...	...
		14	Hodal ...	3,483	5,977	407	...	496	...	...	1,703	...	...
		15	Ballabgarh ...	24,846	11,061	169	541	618	54	143	1,878	177	...
		16	Faridabad ...	5,177	4,646	288	133	469	233	133	884	...	...
	KARNAL.	17	Karnal ...	30,336	26,608	2,497	1,407	2,244	2,639	861	8,445	903	...
		18	Panipat ...	41,924	17,464	3,686	1,151	2,045	2,660	515	6,339	890	...
		19	Kaithal ...	10,313	10,718	1,463	1,629	1,867	1,310	343	4,044	572	...
		20	Shahabad ...	3,113	7,016	1,217	581	840	1,076	199	3,212	459	...
		21	Thanesar ...	1,089	4,317	...	221	215	508	126	1,243	152	110
	AMBALA.	22	Ambala ...	18,850	30,764	1,903	4,243	6,612	1,355	...	15,271	1,813	...
		23	Jagadhri ...	6,685	14,383	...	2,241	1,870	3,925	809	3,983	342	41
		24	Rupar ...	45,577	9,942	500	1,077	903	896	254	3,789	792	474
		25	Sadhaura ...	5,833	5,483	365	437	613	209	145	2,083	275	...
		26	Buriya ...	2,671	2,534	386	390	100	...	95	878	2	...
	SIMLA.	27	Simla ...	6,62,411	89,494	15,283	11,052	6,547	4,352	10,606	38,735	9,994	656
		28	Kasumpti ...	8,071	...	...	...	...	...	...	...	...	...
JULLUNDUR.	KANGRA.	29	Dharmsala ...	1,492	...	...	...	...	...	...	...	...	...
	HOSHIARPUR.	30	Hoshiarpur ...	7,191	18,769	1,414	2,820	2,848	2,756	629	5,332	1,437	1,441
		31	Urmar Tanda ...	9,157	5,793	670	718	695	334	176	2,045	221	131

14	15	16	17	18	19	20	21	22

AND TAXES.

(j) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	34,305	...	253	...	...	...	...	...
...	24,960	...	321	...	...	...	...	...
...	60,334	...	...	...	...	...	...	...
...	38,061	...	646	...	...	...	...	...
...	44,733	1,667	...	...	...	...	...	...
...	13,751	...	...	...	...	...	...	...
...	9,373	...	...	...	...	...	...	...
...	7,964	...	...	...	...	...	...	...
...	7,220	...	...	...	...	...	...	...
...	22,393	...	...	...	...	...	...	...
...	40,676	...	213	...	...	...	...	...
...	17,837	...	364	...	...	...	...	...
...	5,431	...	...	...	...	...	...	...
...	8,583	...	...	...	...	...	...	...
...	14,641	...	...	...	...	...	...	...
...	6,786	...	410	...	...	...	...	...
...	45,604	...	...	...	...	...	...	...
...	34,750	...	...	...	...	...	...	...
...	21,946	...	...	...	...	...	...	...
...	14,600	...	...	...	...	...	...	...
...	6,892	...	...	...	...	...	...	...
...	61,961	6,688	...	...	...	...	...	...
...	27,594	...	...	...	...	...	...	...
...	18,627	...	...	...	...	...	...	...
...	9,610	...	...	...	...	...	...	...
...	4,385	...	...	...	...	...	...	2
...	1,86,719	2,23,796	8,124	...	...	40,358	...	...
...	...	3,661	178	...	...	500	...	...
...	...	1,829	...	...	...	1,610	...	61
...	37,446	...	...	...	...	...	...	...
...	10,787	...	...	...	...	...	...	...

23	23 (*a*)	23 (*b*)	24	25	26	27	27 (*a*)	27 (*b*)	27 (*c*)	28
Municipal Rates and Taxes—*concluded.*				Realizations under Special Acts.						
Other taxes.						*From other sources.*				
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	34,558	666	62	...	...	...	...	728
...	...	...	25,281	724	...	...	...	...	...	724
...	...	...	60,334	410	...		...	...	...	410
...	...	...	38,707	965	...	...	...	...	...	965
...	...	...	46,400	546	...	...	...	...	...	546
...	...	...	13,751	653	...	...	...	...	...	653
...	...	...	9,373	221	...	...	...	...	...	221
...	...	...	7,964	456	...	...	...	...	...	456
...	...	...	7,220	...	...	...	...	...	...	...
...	...	...	22,593	...	407	...	...	...	...	407
...	...	...	40,889	846	...	...	...	...	...	846
...	...	...	18,201	528	...	...	...	...	...	528
...	...	...	5,431	279	...	...	...	...	...	279
...	...	...	8,583	378	...	...	...	...	...	378
...	...	...	14,641	...	...	...	...	...	...	...
...	...	...	7,196	...	...	...	...	...	...	...
...	...	...	45,604	...	...	...	...	...	...	...
...	...	...	34,750	161	...	...	...	...	...	161
...	...	...	21,946	658	...	...	...	...	...	658
...	...	...	14,600	...	...	...	...	...	...	...
...	...	...	6,892	...	...	...	...	...	...	...
...	...	...	68,649	192	...	...	...	...	...	192
...	...	...	27,594	...	...	...	...	...	...	...
...	...	...	18,627	491	...	...	...	...	...	491
...	...	...	9,610	234	...	...	...	...	...	234
...	...	4	4,410	...	...	...	...	...	...	...
...	4,537	...	4,63,534	75	...	...	...	...	...	75
...	98	...	4,437	...	...	...	...	...	...	...
131	32	...	4,221	228	...	...	...	...	...	228
...	...	...	37,446	416	...	...	...	...	...	416
...	...	...	10,787	460	...	...	...	...	...	460

29	30	31	32	33	34	35	36	36 (*a*)	36 (*b*)	
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.										
Rents of lands, houses, serais, rest-house, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*			
							Trade warehouse.	Fairs.	Sale of water.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,216	342	1,501	...	475	179	...	...	...	...	
556	5	856	2,363	86	359	...	...	...	...	
1,166	10	527	2,248	233	...	...	...	...	...	
1,098	4,335	804	3,103	136	472	...	...	...	...	
2,796	86	500	70	316	644	...	...	...	...	
281	73	300	3,034	214	147	...	...	...	...	
231	40	60	2,598	...	...	...	...	...	...	
137	...	50	863	11	93	...	...	...	...	
479	21	370	2,069	117	42	...	...	...	...	
459	27,933	197	4,077	...	955	...	34	...	...	
3,276	113	73	380	42	...	...	...	...	...	
464	...	170	2,680	37	...	...	...	...	...	
516	36	6	431	45	...	...	...	...	...	
375	...	29	556	17	...	...	...	...	...	
124	...	10	494	...	...	...	...	...	...	
747	24	151	431	...	...	...	...	...	...	
6	...	164	144	...	122	...	...	...	...	
120	...	100	3,645	...	...	...	...	...	...	
271	83	122	3,820	...	276	...	...	...	...	
...	...	268	463	...	69	...	...	...	...	
100	...	...	224	...	...	...	...	...	...	
1,369	266	792	32	725	1,450	...	...	...	12,515	
151	12	152	4,954	44	...	...	...	...	...	
1,090	...	126	7,945	263	875	...	...	...	...	
70	612	205	143	41	51	...	...	...	...	
...	...	...	262	...	...	...	...	...	...	
44,133	31,288	242	1,761	11,043	...	...	...	...	40,494	
...	...	...	...	...	...	...	...	...	...	
405	1,152	...	85	21	140	...	...	...	...	
1,643	273	730	308	305	152	...	...	...	...	
...	57	83	...	...	...	...	...	...	...	

36 (*c*)	36 (*d*)	36 (*e*)	36 (*f*)	36 (*g*)	36 (*h*)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.						Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fees and revenue from Electric Department.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	287	...	...	...	...	4,000
6	92	...	...	...	...	9	...	...	...	...	4,332
12	...	...	874	...	...	146	...		87	...	5,303
...	...	...	...	...	...	52	...	...	17	...	10,017
32	287	...	514	...	...	542	...	...	52	...	5,839
7	...	...	...	...	...	32	...	...	...	...	4,088
...	83	...	...	...	...	24	...	291		...	3,327
...	...	...	...	...	...	...	...	...	..	...	1,154
2	...	...	...	...	...	66	...	...	...	...	3,166
66	8	...	...	2	...	17	...	...	...	...	33,748
11	...	...	...	...	...	61	...	...	...	...	3,956
...	...	...	...	...	...	67	...		...	...	3,418
1	...	...	...	...	...	20	...	...	...	...	1,055
...	...	...	...	...	...	158	...	...	...	...	1,135
3	...	...		...	...	39	...	...	...	...	670
...	...	...	...	...	...	114	...	...	..	...	1,467
7	...	...	485	6	...	255	...	140	...	...	1,329
...	...	...	214	...	...	69	...	...	...	...	4,148
10	4	...	...	4	...	28	...	...	...	...	4,618
19	...	...	...	...	...	5	...	...		...	824
1	...	...	137	...	...	21	...	...	...	...	483
12	...	...	...	46	...	119	...	179	...	...	17,505
6	...	...	...	...	...	82	...	...	...	...	5,401
2	...	...	...	14	...	41	204	...	...	...	10,566
6	...	...	...	...	...	10	...	...	...	...	1,138
...	...	...	...	...	...	12	...	...	...	...	274
129	312	...	897	2,591	1,57,852	1,622	625	..	...	...	2,92,989
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	41	...	71	...	...	...	...	1,915
9	100	...	...	18	...	352	70	...	...	...	3,960
5	...	..	..	...	...	20	...	...	...	...	165

43	44	45	46	47	48	49	50	51	52

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
300	494	...	...	...	1,324	...	...	...	2,118
...	788	...	...	...	...	...	...	660	1,448
...	1,897	...	...	...	1,500	...	...	69	3,466
350	1,958	...	...		1,000	...	...	...	3,308
96	1,698	200	2,078	...	5,000	95	...	...	9,167
...	1,910	...	...	1,056	1,170	...	...	...	4,136
...	611	...	..	1,082	...	...	...	...	1,693
200	2,032	...	...	944	1,300	..	...	...	4,476
..	402	200	...	1,705	1,368	...	...	...	3,675
...	504	...	...	666	...	...	...	...	1,170
70,000	3,446	...	...	...	432	...	...	160	74,038
...	933	200	...	381	480	...	...	49	2,073
...	1,267	...	...	381	480	...	...	...	2,128
...	1,694	100	...	720	800	...	...	58	3,372
...	1,448	...	...	800	...	...	...	...	2,248
...	1,091	...	...	750	...	...	...	...	1,841
...	1,294	400		...	...	...	...	...	1,694
...	1,171	200	...	840	...	...	...	...	2,211
380	2,686	200	...	432	...	...	...	...	3,698
...	2,410	100	...	518	...	...	...	...	3,028
...	1,695	100	...	386	...	...	...	...	2,181
...	1,635	330	...	...	3,900	...	...	...	5,865
250	2,269	...	...	660	1,900	...	...	97	5,176
...	3,452	...	180	1,000	1,700	...	...	8	6,340
...	624	50	...	...	800	...	...	...	1,474
...	...	...	...	430	...	...	1,034	...	1,464
11,726	2,241	11,000	...	...	...	...	...	4,000	28,967
2,750	...	...	...	...	...	...	...	...	2,750
1,600	578	...	100	...	...	...	...	...	2,278
...	2,913	...	...	...	1,750	...	...	...	4,663
...	...	...	...	...	...	...	...		...

53	54	55	56	57	58	59	60
Miscellaneous.				Extr			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	Loans		Realization of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	479	479	41,883	...	...	...	...
56	327	383	32,168	...	...	...	...
...	1,013	1,013	70,526	...	...	...	...
...	500	500	53,497	...	...	...	...
...	483	483	62,435	...	...	...	...
...	120	120	22,748	...	...	...	...
...	54	54	14,668	...	...	...	...
...	312	312	14,362	...	...	...	...
...	41	41	14,102	...	...	...	...
...	326	326	58,044	...	...	...	...
...	309	309	1,20,038	...	1,00,000	...	...
...	105	105	24,325	...	...	...	...
...	50	50	8,943	...	...	...	...
...	24	24	13,492	...	...	...	...
12	123	135	17,694	...	...	...	...
...	...	...	10,504	...	...	...	...
78	320	398	49,025	...	...	...	...
...	1,418	1,418	42,688	...	...	...	...
...	416	416	31,336	...	...	...	...
...	154	154	18,606	...	...	...	...
...	40	40	9,596	...	...	...	...
102	765	867	93,078	...	...	...	...
...	366	366	38,587	...	...	...	...
...	35	35	36,053	...	...	...	...
...	67	67	12,523	...	...	...	...
...	185	185	6,333	...	...	...	...
57	12,824	12,881	7,98,446	...	42,000	...	...
...	3	3	7,190	...	...	...	...
222	311	533	19,175	...	...	...	...
...	103	103	46,588	...	...	...	...
...	25	25	11,437	...	...	...	...

No. II.

in the Punjab during the year 1915-16.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	1,129	377	1,506	43,389	54,193	2 0 2	2 7 0	
...	...	...	...	32,168	38,314	1 11 9	2 3 4	
...	...	...	...	70,526	1,20,640	1 15 0	2 4 3	
...	146	...	146	53,643	76,576	2 10 4	3 10 6	
...	...	8,995	8,995	71,430	86,665	2 5 5	3 2 4	
...	...	...	..	22,748	26,919	1 4 8	2 2 3	
...	45	...	45	14,713	23,655	1 3 2	1 14 2	
...	...	...	...	14,362	19,277	1 9 6	2 14 1	
...	...	...	...	14,102	18,158	1 5 3	2 9 7	
...	23	454	477	58,521	72,004	1 13 10	4 13 3	
...	...	11,359	1,11,359	2,31,397	2,61,135	1 10 5	4 13 6	
...	...	..	...	24,325	43,623	1 14 8	2 9 0	
...	...	...		8,943	16,607	0 15 2	1 9 0	
...	...	...	...	13,492	16,975	1 9 1	2 7 6	
...	...	...	...	17,694	42,540	3 9 10	4 5 10	
...	...	...	...	10,504	15,681	1 9 8	2 5 5	
...	...	479	479	49,504	79,840	2 2 9	2 5 4	
...	...	...	...	42,688	84,612	1 5 1	1 9 11	
...	...	...		51,336	41,649	1 11 2	2 6 10	
...	...	...	...	18,606	21,719	1 5 2	1 10 11	
...	...	...	...	9,596	10,685	1 7 4	2 0 6	
...	3,806	...	3,806	96,884	1,15,734	2 12 10	3 12 10	
...	1,162	...	1,162	39,699	46,134	2 4 8	3 3 2	
...	764	...	764	36,817	82,394	2 11 0	5 3 2	
...	1,099	15	1,114	13,637	19,470	1 3 9	1 9 9	
...	72	...	72	6,405	9,076	1 0 6	1 7 9	
...	55,457	...	97,457	8,95,903	15,58,314	13 14 7	23 15 5	
...	...	53	53	7,243	15,314	...	...	
...	590	...	590	9,765	11,257	1 10 9	3 10 3	
400	25	...	425	47,013	54,204	1 13 1	2 4 3	
...	...	...	...	11,437	20,594	1 8 7	1 10 1	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	MUNICIPAL RATES								
					Octroi.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
					Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter)	Class III. (Fuel, lighting and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)	Class IX. (Miscellaneous.)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR.	JULLUNDUR.	32	Jullundur ...	78,277	40,016	3,718	5,304	6,346	2,720	1,509	10,200	2,902	1,386
		33	Kartarpur ...	3,209	5,086	228	361	1,187	249	190	940	171	64
		34	Phillour ...	6,187	3,268	965	333	337	124	138	769	130	58
		35	Nurmahal ...	1,085	3,732	168	503	540	387	216	1,049	150	44
		36	Rahon ...	1,073	3,043	211	302	388	354	140	887	218	66
		37	Banga ...	2,176	3,580	106	411	516	374	112	2,485	382	98
		38	Nakodar ...	2,750	4,601	369	328	918	606	168	1,148	240	192
	LUDHIANA.	39	Ludhiana ...	1,01,380	51,472	3,491	2,359	12,339	3,979	1,736	18,098	6,698	3,580
		40	Jagraon ...	16,896	11,589	373	445	1,596	1,018	310	5,947	1,900	...
		41	Raekot ...	18,319	6,426	273	185	767	243	147	3,636	381	...
	FEROZEPORE.	42	Ferozepore ...	67,744	31,965	797	3,590	6,514	1,370	478	10,120	2,455	1,848
		43	Fazilka ...	40,051	14,793	303	946	1,649	429	761	5,203	790	...
		44	Muktsar ...	58,190	11,627	226	680	660	872	543	5,130	629	701
		45	Zira ...	708	4,397	85	499	312	255	103	1,697	118	163
LAHORE.	LAHORE.	46	Lahore ...	1,65,658	3,13,569	44,348	48,459	98,159	19,958	11,279	71,706	29,257	1,03,106
		47	Kasur ...	48,010	34,680	2,883	5,184	4,384	2,419	795	11,650	2,802	698
		48	Khem Karan ...	12,626	4,884	278	160	499	164	123	2,099	81	16
		49	Chunian ...	11,903	7,925	337	1,100	898	709	120	2,838	310	196
	AMRITSAR.	50	Amritsar ...	5,25,943	2,05,925	9,523	40,700	34,327	51,325	5,380	48,598	23,056	20,462
	GURDASPUR.	51	Dalhousie ...	17,193	...	...	...	...	...	...	...	...	...
		52	Gurdarpur ...	9,368	5,757	1,087	208	1,418	231	198	3,676	...	...
		53	Dinanagar ...	3,493	5,654	142	296	753	111	200	965	254	127
		54	Pathankot ...	9,015	7,803	655	842	1,210	328	549	1,939	197	328
		55	Batala ...	23,429	19,943	1,422	2,362	3,111	717	739	6,698	1,336	310
		56	Dera Baba Nanak	4,723	4,608	102	314	1,046	132	213	1,188	237	166
	SIALKOT.	57	Sialkot ...	84,058	73,898	8,128	8,939	16,977	3,406	2,556	31,805	9,296	...
		58	Pasrur ...	2,499	4,874	451	628	889	240	181	1,552	143	100

14	15	16	17	18	19	20	21	22

AND TAXES.

(f) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	74,101	...	...	...	...	...	...	...
...	8,476	...	...	...	...	...	...	...
30	6,412	...	...	...	...	...	...	...
...	6,789	...	...	...	...	...	...	...
...	5,609	...	...	...	...	...	...	...
...	8,064	...	...	...	...	...	...	...
...	8,570	...	...	...	...	...	...	...
150	1,03,902	...	...	...	...	...	...	...
...	23,178	...	...	...		...	...	...
...	12,058	...	...	...	...	...	...	...
...	59,137		...	...	...	...	...	...
...	24,874	...	...	...	...	...	...	...
...	21,768	...	...	...	...	...	...	...
...	7,629	...	...	...	...	...	...	...
350	7,40,191	...	20,789	...	...	...	...	...
...	65,495	...	...	...	...	...	...	...
...	8,304	...	...		...	...	...	...
...	14,433	...	...		...	...	...	...
230	4,39,526	...	7,674	...	...	...	...	...
...	...	6,119	173	...	...	2,244	...	2,019
...	12,575	...	...		...	...	...	...
...	8,502	...	...	...	...	...	...	...
...	13,851	...	...	...	309	...	...	...
...	36,638	982	214		...	...	...	...
...	8,006	...	...	...	...	...	...	...
1,130	1,56,135	...	1,091	...	857	...	...	...
...	9,058	...	...	...	...	...		...

23	23 (a)	23 (b)	24	25	26	27	27 (a)	27 (b)	27 (c)	28
Municipal Rates and Taxes—*concluded.*				Realizations under Special Acts.						
Other taxes.						*From other Sources.*				
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	74,101	291	650	...	...	...	...	941
...	...	...	8,476	215	...	...	...	...	...	215
...	...	...	6,412	301	...	...	...	...	...	301
...	...	...	6,789	117	...	...	...	...	...	117
...	...	...	5,609	674	...	...	...	...	...	674
...	...	...	8,064	309	...	...	...	...	...	309
...	...	...	8,570	138	...	...	...	...	...	138
...	...	...	1,03,902	1,264	...	...	...	...	...	1,264
...	...	...	23,178	281	...	...	...	...	...	281
...	...	...	12,058	333	..	...	...	...	...	333
...	...	...	59,137	...	415	...	...	...	...	415
...	...	...	24,874	1,093	...	...	...	...	...	1,093
...	...	...	21,068	...	347	...	...	...	...	347
...	...	...	7,629	...	590	...	...	...	...	590
...	...	...	7,60,980	...	5,584	...	...	...	...	5,584
...	...	...	65,495	325	...	...	...	...	...	325
...	...	...	8,304	...	...	...	...	...	...	...
...	...	...	14,433	271	...	...	...	...	...	271
...	...	...	4,47,200	1,354	2,554	...	...	...	...	3,908
629	252	...	11,436	...	...	...	1,210	...	...	1,210
...	...	...	12,575	1,288	89	...	...	...	...	1,377
...	...	...	8,502	...	...	...	...	...	...	...
...	...	...	14,160	2,316	...	...	...	...	...	2,316
...	...	...	37,834	...	297	...	...	...	...	297
...	...		8,006	...	...	...	...	...	...	...
...	...	120	1,58,203	714	197	...	...	...	...	911
...	...	...	9,058	...	43	...	...	...	...	43

29	30	31	32	33	34	35	36	36 (a)	36 (b)
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Rents of lands, houses; serais, rest-houses, dâk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,308	749	1,490	...	323	513	...	...	5,369	...
30	...	218	...	47	...	...	...	...	...
2,467	132	80	...	8	134	...	...	...	...
10	1	150	...	...	...	...	...	...	...
10	...	262	...	...	...	..	5	...	...
62	10	192	...	...	17	...	...	...	...
197	25	326	...	...	50	...	...	...	...
8,626	542	6,885	69	133	659	...	...	213	7,827
1,758	5	325	4,021	42	...	...	34	...	...
1,428	190	535	...	116	...	...	...	...	...
7,958	12,251	2,015	268	345	727	...	...	...	...
15,591	22,109	13	2,517	625	92	...	...	...	...
2,284	394	209	575	305	139	...	...	6,903	...
78	4,999	60	2,306	399	...	...	...	...	...
58,498	7,671	28,804	3,756	10	4,011	...	...	...	1,61,661
2,788	1,982	4,881	10,953	236	499	...	...	...	...
...	...	398	635	...	...	...	...	...	...
1,108	864	1,000	3,881	...	...	...	...	...	...
29,370	18,220	51,231	1,768	3,128	100	...	...	56,203	45,443
1,999	910	7	...	466	375	...	...	...	...
962	224	331	...	...	...	...	...	...	...
92	33	510	...	102	...	...	...	...	...
1,224	121	296	2,458	263	...	...	4	...	...
4,140	395	3,194	10,575	18	...	...	...	...	...
248	...	811	...	74	200	...	...	...	...
5,833	3,306	12,913	462	157	489	...	1,742	4,107	...
1,600	18	535	246	...	42	...	...	...	...

36 (c)	36 (d)	36 (e)	(36 (f)	36 (g)	36 (h)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.							*Interest on investments.*				
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fees and revenue from Electric Department.	Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	697	...	...	...	...	1,347	...	...	...	...	12,796
9	...	...	...	259	...	61	...	...	35	...	659
2	...	...	...	72	...	57	...	...	70	...	3,022
3	...	...	...	17	...	22	...	...	52	...	255
...	2	...	...	5		73	...	...	70		427
1	...	...	...	175	...	68	...	...	18	...	543
3		...	...	95	...	96	...	...	...	70	862
22	283	...	...	...	...	717	...	...	17	...	25,493
10	...	...	...	...	...	243	...	...	...	...	6,438
2	...	...	...	...	...	20	...	...	...		2,291
30	63	...	...	128	...	546	...	...	70	...	24,401
3	8	...	...	633	...	424	...	...	18	...	42,033
5	...	...	...	...	...	55	...	...		...	10,869
...	...	...	...	...	...	215	...	...	...	...	8,057
195	2,047	...	...	...	...	5,569	27,323	...	...	...	2,99,545
16	...	...	...	...	...	145	...	...	52	...	21,552
...	...	...	...	...	...	16	...	...	...	...	1,049
2	...	...	...	...	...	128	...	...	...	...	6,983
355	5,019	...	...	24,367	6,728	7,258	391	...	...	...	2,49,586
1	102	...	15	180	...	184	...	...	...	...	4,239
18	194	...	...	...	...	106	...	...	...	...	2,335
8	134	...	...	...	...	15	...	...	17		911
12	161	...	...	957	...	231	...	...	...	...	5,727
...	669	...	...	...	...	440	...	...	...	...	19,431
...	84	...	...	...	...	...	...	...	...	...	1,417
57	328	...	...	...	...	332	...	...	113	...	29,839
...	18	...	...	...	...	33	...	...	...	...	2,492

43	44	45	46	47	48	49	50	51	52
Grants and Contributions (for general and special purposes).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,974	220	2,301	...	4,350	...	...	290	9,135
...	...	55	...	...	600	...	...	366	1,021
391	...	55	...	...	728	...	...	312	1,486
57	...	55	...	...	600	...	...	35	747
61	...	55	...	...	700	...	...	72	888
34	...	55	...	...	708	...	...	275	1,072
207	...	55	...	...	800	...	...	141	1,203
3,700	3,991	...	...	...	376	...	...	297	8,364
...	...	200	...	...	...	...	...	...	200
...	...	100	...	...	...	...	...	100	200
...	2,323	80	...	...	290	...	...	...	2,693
...	901	80	...	500	1,000	...	15	1,000	3,496
...	1,665	80	...	1,000	1,500	...	...	246	4,491
80	788	...	...	225	500	...	...	...	1,593
6,046	14,018	9,000	...	...	...	...	...	..	29,064
...	1,330	...	...	30	2,380		...	...	3,740
...	1,634	...	...	168	...	...	...	...	1,802
...	622	...	..	96	800	..	..	259	1,777
6,000	20,393	...	...	...	..	...	...	27,282	53,675
...	..	...	...	...	..		...	...	...
8,723	322	...	...	8,906		310	...	...	18,261
...	...	...	...	...	...	...		...	...
1,506	264	300		...	400	50	...	...	2,520
750	4,491	...	...	...	...		...	232	5,473
...	...	...	...	...	610	...	...	...	610
60,342	5,447	...	648	1,350	...	...	...	...	67,787
...	1,140	300	...	...	700	...	...	...	2,140

53	54	55	56	57	58	59	60
Miscellaneous.				Extra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	Loans		Realization of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
641	439	1,080	98,053	...	...	...	...
...	8	8	10,379	...	...	...	...
...	12	12	11,233	...		...	...
...	102	102	8,010	...	...	...	...
13	72	85	7,683	...	...	...	...
...	40	40	10,028	...	...	...	...
...	51	51	10,824	...	...	...	...
3,479	707	4,186	1,43,209	...	...	...	...
...	82	82	30,179	...	...	...	...
...	231	231	15,113	...	...	...	...
...	258	258	86,904	...	...	...	...
899	3,543	4,442	75,938	...	...	...	...
...	54	54	36,829	...	...	...	...
...	...	...	17,869	...	...	...	...
45,815	10,526	56,341	11,51,514	...	...	...	...
...	394	394	91,506	...	...	...	...
...	204	204	11,359	...	...	...	...
52	250	302	23,766	...	...	...	...
55	46,009	46,064	8,00,433	1,22,765*	...	...	...
250	2,978	3,228	20,113	...	10,600	...	...
...	1,344	1,344	35,892	...	...	...	...
170	5	175	9,588	...	...	...	...
...	188	188	24,911	...	...	...	...
...	1,153	1,153	64,188	...	...	...	...
...	248	248	10,281	...	...	...	...
505	1,633	2,138	2,58,878	...	97,025	...	...
60	65	125	13,858	...	...	...	...

* Withdrawal from the National Banks of India, within interiest accrued on the Deposit.

No. II—CONTINUED.

in the Punjab during the year 1914-15—continued.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	3,886	3,886	1,01,939	1,80,216	1 5 5	1 12 4	
...	...	...	...	10,379	13,588	0 15 8	1 3 2	
...	...	...	...	11,233	17,420	1 3 8	2 2 5	
...	...	...	...	8,010	9,095	0 15 2	1 1 10	
...	...	...	...	7,683	8,756	0 14 3	1 3 6	
...	...	...	...	10,028	12,204	1 12 0	2 2 10	
...	...	...	...	10,824	13,574	0 15 6	1 3 7	
3,240	...	...	3,240	1,46,449	2,47,829	2 6 6	3 5 1	
...	440	...	440	30,619	47,515	1 8 8	2 0 1	
...	300	...	300	15,413	33,782	1 9 8	2 0 2	
...	528	4,987	5,515	92,419	1,60,163	2 6 4	3 8 4	
...	...	...	...	75,938	1,15,989	2 4 3	6 14 10	
57	26	...	83	36,912	95,102	2 6 2	4 2 8	
...	...	...	...	17,869	18,577	1 11 10	4 1 3	
...	55,558	1,835	57,393	12,08,907	13,74,565	3 9 10	5 11 4	
...	...	437	437	91,943	1,39,953	2 10 3	3 11 1	
41	...	901	942	12,301	24,927	1 7 2	1 15 8	
235	...	...	235	24,001	35,904	2 0 4	3 5 2	
...	5,605	7,821	1,36,191	9,36,624	14,62,567	2 15 3	5 2 6	
...	...	...	10,600	30,713	47,906	4 10 10	8 3 7	
237	...	...	237	36,129	45,497	2 7 2	6 15 11	
217	...	...	217	9,805	13,298	2 0 9	2 4 10	
...	...	...	...	24,911	33,926	2 0 4	3 8 11	
540	...	...	540	64,728	88,157	1 6 10	2 6 10	
115	...	...	115	10,396	15,119	1 12 1	2 4 1	
...	...	...	97,025	3,55,903	4,39961	2 9 3	4 10 4	
...	96	...	96	13,954	16,453	1 3 1	1 13 4	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (*a*)	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	MUNICIPAL RATES								
					Octroi.								
					(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)	(*i*)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Class IX (Miscellaneous).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAHORE—CONCLUDED.	GUJRANWALA	59	Gujranwala ...	77,165	45,782	1,787	6,480	8,431	2,601	571	19,881	1,489	1,123
		60	Wazirabad	33,626	21,416	777	2,304	3,885	723	559	5,057	799	...
		61	Eminabad ...	20,080	3,899	94	247	552	84	116	953	113	...
		62	Sharakpur ...	7,606	3,307	33	161	319	76	21	768	52	...
RAWALPINDI.	GUJRAT	63	Gujrat ...	20,405	17,891	1,760	2,118	4,221	548	456	4,522	1,512	...
		64	Jalalpur Jattan...	1,584	7,316	451	1,348	1,806	451	153	1,506	421	59
		65	Dinga ...	1,102	2,745	131	341	915	168	89	1,026	195	...
		66	Kunjah ..	4,692	2,844	259	317	532	184	44	540	40	...
	SHAHPUR.	67	Bhera ...	84,768	12,394	741	1,732	3,289	2,159	249	5,766	552	309
		68	Miani ...	8,469	5,633	442	1,062	1,481	154	111	2,423	100	...
		69	Khushab ...	28,363	7,125	654	917	2,089	388	133	4,058	198	28
		70	Sahiwal ...	32,266	6,015	161	992	719	541	42	2,052	431	1
		71	Sargodha ...	24,001	..	...	...	...	...	...	...	...	...
	JHELUM.	72	Jhelum ..	10,534	25,945	1,519	3,058	4,204	1,502	754	6,560	900	790
		73	Pind Dadan Khan	7,422	9,409	915	4,768	2,277	738	531	2,241	538	...
	RAWALPINDI.	74	Rawalpindi ...	27,475	1,28,078	7,733	16,056	25,068	4,992	4,161	45,070	12,510	...
		75	Murree ...	3,679	...	...	...	...	...	...	...	...	...
	ATTOCK.	76	Hazro ...	7,548	10,413	184	1,107	2,440	616	30	3,339	337	...
		77	Pindigheb ...	8,332	5,776	305	1,253	1,205	394	369	2,234	183	...
	MIANWALI.	78	Mianwali ...	18,523	9,471	331	796	2,479	685	437	4,694	652	657
		79	Kalabagh ...	8,181	5,700	411	713	1,393	344	114	2,865	365	...
		80	Bhakkar	6,699	7,741	273	915	986	527	307	2,749	144	...
		81	Isa Khel ...	6,270	4,593	307	361	700	159	145	2,287	75	...
MULTAN.	MONTGOMERY.	82	Montgomery ...	*8,409	15,806	847	1,315	1,091	487	360	4,218	1,254	705
		83	Kamalia ...	8,625	6,799	166	30	1,778	349	111	1,874	292	490
		84	Pakpattan ...	10,296	5,824	363	580	909	96	134	2,017	787	...

* The Municipal Committee has reported that the balance of Rs. 8,799 was wrong

14	15	16	17	18	19	20	21	22

AND TAXES.

(j) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	88,145	...	1,109	...	...	...	...	...
...	35,520	...		...	...			...
...	6,058	...	...	...	...	...	...	...
...	4,737	...	...	...	...	...	...	...
...	33,028	4	...	...	...	...	...	...
...	13,511	...	...	...	...	...	...	...
...	5,610	...	...	...	...	...	...	...
...	4,760	...	...	...	...	...	...	...
...	27,191	...	...	...	...	...	...	...
...	11,406	...	...	...	...	...	...	...
...	15,590	...	...	...	...	...	...	...
...	10,954	...	...	...	...	...	...	...
...	...	6,742	20	1,997	...	4,545	...	...
...	45,232	...	...	...	...	...	...	222
...	21,417	...	...	...	...	...	...	...
4,505	2,48,173	...	...	...		...	...	...
...	...	12,327	297	...	...	10,817	...	...
...	18,466	...	...	...	...	...	...	...
...	11,719	...	...	...		...	...	...
...	20,201	...	...	...	...	...	...	...
...	11,905	...	...	...	...	...	...	...
...	13,642	...	...	...	...	...	...	...
...	8,627	...	...	...	...	...	...	...
165	26,248	...	...	...	...	...	...	40
...	11,889	...	...	...	...	...	...	...
...	10,710	...	...	...	...	...	...	...

as it included Rs. 390, a sum on account of adjustment for the year 1915-16

23	23 (*a*)	23 (*b*)	24	25	26	27	27 (*a*)	27 (*b*)	27 (*c*)	28
Municipal Rates and Taxes—*concluded.*				Realizations under Special Acts.						
Other taxes.						*From other sources.*				
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	89,254	272	...	...	...	...	...	272
...	...	...	35,520	495		...	...	...	...	495
...	...	...	6,058	...	...	...	...	...	...	...
...	...		4,737	405	...	...	...	...		405
...	...	...	33,032	264	...	...	....	...	...	264
...	...	...	13,511	110	...	...	...	...	...	110
...	...	...	5,610	360	...	...	...	...	...	360
...	...	...	4,760	196	...	...	...	...	...	196
	...	...	27,191	327	...					
...	...	...	11,406	242	18	...	...	...	...	327
	...	...	15,590	232	...	...	...		...	260
...	...	...	10,954	237	...	...	...	...	...	232
...	...	...	13,304	...	...	...	...	...	...	237
						...	...	1,318	...	1,318
...	...	...	45,454	723	70	...	...	...	...	793
...	...	...	21,417	245	108	...	...		...	353
...	...	...	2,48,173	817	3,315	...	...	...	...	4,132
3,442	629	...	27,512	242	...	...	...	569	...	811
...	...	...	18,466	168	1,128	...	...	...	...	1,296
...	...	...	11,719		...	...	...	...	...	...
...	...	...	20,202	...	...	...	...	...	...	...
	...	...	11,905	...	...	...	...		...	...
..	...	...	13,642	...	...	...	...	...	...	...
...	...	...	8,627	...	...	...	...	...		...
...	...	...	26,288	...	...	...	...	...	...	...
...	...	...	11,889	...	...	...	...	...	...	...
...	...	...	10,710	207	...	...	...	...	...	207

29	30	31	32	33	34	35	36	36 (*a*)	36 (*b*)

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Rents of lands, houses, serais, rest-house, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
11,766	176	4,413	173	22	678	...	...		...
683	756	1,884	...	1	...	...	...	...	...
340	...	540	...	...	91	...	...	...	...
2,165	586	335	...	...	...	...	...	...	...
7,182	2,978	1,010	28	...	...	...	...	...	
639	425	1,255	...	54	83	...		...	...
...	...	309	...	10	...	...	...	...	...
...	70	309	...	...	...	...	...		...
78	284	1,680	327	26	197	...	...	...	...
36	4,629	500	3,856	130	157	...	...	...	...
16	4	120	3,224	...	40	...	...	...	...
1	131	998	3,856	12	...	...	...	...	...
18,155	12,362	1,044	...	...	324	...	...	...	151
3,790	1,575	299	64	51	...	...	551	...	...
275	342	185	7,963	194	...	...	...	...	246
6,772	2,390	1,463	...	509	480	...	3,427	...	3,463
7,180	14,821	...	1,152	1,304	1,053	...	...	...	...
64	2,291	2,009	3,495	46	112	...	33	...	...
...	206	72	511	119	...	...	...	...	...
320	296	13	2,435	88	...	...	...	929	...
84	3	...	280	5	...	...	...	...	...
283	78	237	3,553	38	...	...	...	...	...
5	1	27	1,278	11	...	...	...	...	...
768	453	5	1,153	648	250	...	...	...	...
76	13	179	...	392	...	...	...	...	...
676	80	40	...	126	...	...	...	...	...

36 (c)	36 (d)	36 (e)	36 (f)	36 (g)	36 (h)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.						Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fees and revenue from Electric Department.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19	640	...	...	...	...	948	...	...	105	...	18,940
6	...	...	...	1	...	63	...	...	26	...	3,420
1	...	...	...	...	...	...	...	...	...		972
2	...	...	...	...	..	10	...	...	...	...	3,098
7	16	...	159	...	...	300	...	...	...	...	11,680
8	8	...	...	...	...	278	...	...	...	...	2,750
2	...	...	...	...	...	...	...	...	...	...	321
...	4	...	...	...	..	149	...	...	...	...	532
15	108	...	...	...	...	135	...	...	...	...	2,850
9	96	...	...	...	...	61	...	...	...	...	9,474
9	...	...	...	...	...	44	...	...	...	...	3,457
...	56	...	...	...	...	13	...	...	...	...	5,067
1	...	...	...	...	...	304	...	...	...	...	32,341
2	54	...	744	...	...	213	...	...	96	...	7,439
2	246	...	...	...	...	10	...	...	87	...	9,550
...	727	...	...	5	..	2,444	...	...	803	...	22,483
61	133	...	...	816	...	1,302	356	...	52	...	28,230
106	15	...	...	...	...	435	...	...	...	...	8,606
...	20	...	...	...	...	64	180	...	...	...	1,172
6	...	...	...	...	...	162	321	...	...	...	4,570
1	..	...	...	...	...	12	...	...	...	...	385
2	...	...	...	...	...	30	...	...	...	...	4,221
...	...	...	...	...	...	9	...	...	...	...	1,331
3	237	...	...	19	...	77	...	...	...	...	3,613
10	...	...	...	..	...	18	...	...	...	...	688
12	99	...	...	...	...	78	...	...	...	...	1,111

43	44	45	46	47	48	49	50	51	52
Grants and Contributions (for general and special purposes).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,305	5,883	...	...	893	1,900	...	...	280	11,261
100	593	...	...	...	...	...	...	...	693
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
1300	1,024	150	...	...	1,850	...	...	191	4,515
650	424	...	...	..	...	...	...	...	1,074
100	314	...	...	...	400	...	...	127	941
...	...	75	...	...	...	..	...	...	75
...	2,298	150	...	...	...	...	...	...	2,448
...	667	50	...	...	...	...	...	...	717
...	768	50	...	...	...	...	...	146	964
...	738	50	...	...	...	...	1,226	102	2,116
1,291	...	250	...	...	...	...	...	...	1,541
60	826	100	...	...	1,000	...	...	120	2,106
100	1,835	...	...	...	920	...	...	...	2,855
43,560	3,736	500	...	...	...	...	...	...	47,796
1,400	398	...	100	...	816	...	...	...	2,714
1,431	789	...	...	...	...	...	...	...	2,220
...	2,020	...	...	...	1,134	...	...	...	3,154
1,200	2,237	...	...	...	2,000	32	1,128	...	6,597
...	1,180	...	...	...	...	...	...	...	1,180
...	851	...	250	800	706	...	...	283	2,890
...	2,253	...	...	...	400	300	...	198	3,151
240	1,347	150	...	...	...	...	...	...	1,737
138	202	...	...	...	...	...	...	...	340
...	...	1,947	...	...	3,000	...	...	...	4,947

53	54	55	56	57	58	59	60
Miscellaneous.				Extra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	Loans		Realization of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
363	1,004	1,367	1,21,094	...	...	...	...
155	94	249	40,377	...	...	...	...
...	363	363	7,393	...	...	...	...
...	404	404	8,644	...	...	...	...
...	2,898	2,898	52,389	...	...	...	...
...	380	380	17,825	...	...	...	...
...	911	911	8,143	...	...	...	...
25	74	99	5,662	...		...	...
...	462	462	33,278	...	...	...	...
44	31	75	21,932	...	...	...	...
...	591	591	20,83	...	...	...	...
...	323	323	18,697	...	...	...	...
334	315	649	49,153	...	...	...	...
...	3,156	3,156	58,948	...	...	...	...
...	716	716	34,891	...	...	...	...
485	1,258	1,743	3,24,327	...	...	...	...
...	73	73	59,840	...	...	...	...
...	721	721	31,309	...	...	...	...
...	172	172	16,217	...	...	...	...
...	108	108	31,477	...	...	...	...
...	221	221	13,691	...	...	...	...
...	283	283	21,086	...	...	...	...
...	50	50	13,159	...	...	...	...
...	655	655	32,293	...	...	...	...
73	85	158	13,075	...	...	...	...
...	356	356	17,331	...	...	...	...

No. II.

in the Punjab during the year 1915-16.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	993	290	1,283	1,22,377	1,99,542	3 0 5	4 1 9	
...	13	102	115	40,492	64,118	3 1 1	2 5 9	
...	...	...	...	7,393	27,473	1 1 6	1 5 5	
100	74	...	174	8,818	16,424	1 0 10	1 15 9	
...	250	1,451	1,701	54,090	74,495	1 12 3	2 13 8	
...	...	...	...	17,825	19,409	1 2 7	1 9 1	
...	...	...	...	8,143	9,245	1 0 9	1 10 5	
...	...	...	...	5,662	10,354	0 10 9	0 12 9	
...	...	...	...	33,278	1,18,046	1 12 8	2 3 0	
...	...	...	...	21,932	30,401	1 15 4	3 12 4	
...	...	...	...	20,834	49,197	1 8 6	2 0 9	
	...	...	...	18,697	50,963	1 6 10	2 6 9	
...	...	...	...	49,153	73,154	1 8 1	5 8 10	
...	...	...	...	58,948	69,482	2 10 6	3 12 1	
...	...	...	...	34,891	42,313	2 0 4	3 4 8	
...	140	...	140	3,24,467	3,51,942	3 9 0	5 3 2	
...	...	...	...	59,340	63,019	5 6 8	11 11 0	
...	24	...	24	31,333	38,881	1 13 8	5 2 4	
...	...	...	...	16,217	24,549	1 3 8	1 10 8	
...	...	...	...	31,477	50,000	3 3 11	5 0 11	
...	...	...	...	13,691	21,872	1 12 8	2 0 11	
...	...	...	...	21,036	27,735	2 8 6	3 14 6	
...	...	...	...	13,159	19,429	1 4 1	1 14 8	
...	...	785	785	33,078	41,487	3 3 9	3 15 7	
...	...	...	...	13,075	21,700	1 7 1	1 9 5	
...	...	...	...	17,331	27,627	1 5 8	2 3 0	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	MUNICIPAL RATES								
					Octroi.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
					Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter)	Class III. (Fuel, lighting and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)	Class IX. (Miscellaneous.)
				Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MULTAN—CONCLUDED.	LYALLPUR.	85	Lyallpur ...	1,31,726	...	...	...	...	...	...	...	...	...
		86	Gojra ...	14,625	...	...	...	...	...	...	...	...	...
	JHANG.	87	Jhang-Maghiana...	48,734	25,316	862	4,016	6,518	2,013	611	6,123	1,302	...
		88	Chiniot ...	23,193	14,019	1,731	2,022	5,971	1,161	846	3,437	515	257
	MULTAN.	89	Multan ...	3,02,675	1,08,443	6,747	19,751	18,496	10,780	3,846	39,273	7,995	12,533
		90	Shujabad ...	12,922	7,871	204	1,828	831	394	335	2,184	120	147
	MUZAFFARGARH.	91	Muzaffargarh ...	8,063	7,437	314	707	720	...	171	1,684	...	...
		92	Khangarh ...	4,108	3,354	125	331	261	...	81	1,126	...	...
		93	Alipur ...	15,936	4,853	79	766	399	71	345	1,332	21	1
		94	Leiah ...	17,882	8,145	234	900	839	361	210	2,326	139	...
		95	Karor ...	7,410	3,487	80	339	545	188	108	1,278	41	...
	DERA GHAZI KHAN.	96	Dera Ghazi Khan	1,51,742	25,167	1,055	4,458	4,337	917	1,086	6,460	523	682
		97	Jampur ...	4,410	6,900	310	909	561	611	493	1,942	17	58
		98	Dajal ...	13,538	5,273	229	942	1,053	257	242	1,587	40	236
		99	Rajanpur ...	3,334	3,650	256	415	352	105	236	856	38	77
		100	Mithankot ...	5,153	3,240	115	622	394	183	349	1,639	31	69
			GRAND TOTAL ...	36,33,252	19,86,430	1,56,446	2,49,688	3,76,039	1,60,618	67,121	6,10,273	1,44,738	1,57,471
			GRAND TOTAL FOR 1914-15 ...	37,18,358	17,26,947	1,42,010	2,28,106	3,39,966	1,47,264	55,093	5,83,055	1,72,646	1,52,149

14	15	16	17	18	19	20	21	22

AND TAXES.

(f) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	24,779	1,891	...	...	...	...	...
...	...	5,393	...	...	5,480	...	...	...
...	46,761	...	...	...	...	...	...	...
...	29,459	...	...	...	...	...	...	...
462	2,28,326	...	...	...	...	...	...	...
...	13,914	...	...	...	...	...	...	...
525	11,558	...	...	...	...	...	...	...
...	5,278	...	...	...	...	...	...	...
...	7,867	...	...	...	...	...	...	...
...	13,154	...	...	...	...	...	...	...
...	6,066	...	...	...	...	...	...	...
...	44,685	8,185	...	...	...	...	...	...
...	11,801	...	...	...	...	...	...	...
...	9,853	...	...	...	...	...	...	...
...	5,985	...	...	...	...	...	...	...
...	6,642	...	...	...	...	...	...	...
7,817	38,66,639	3,02,172	43,767	1,997	6,646	60,074	...	2,921
9,661	35,56,837	2,89,288	42,364	...	3,686	59,195	...	4,089

23	23 (*a*)	23 (*b*)	24	25	26	27	27 (*a*)	27 (*b*)	27 (*c*)	28
MUNICIPAL RATES AND TAXES—*concluded.*				REALIZATIONS UNDER SPECIAL ACTS.						
Other taxes.						*From other Sources.*				
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	26,670	...	125	...	1,197	....	4,475	5,797
...	...	...	10,873	...	...	...	...	...	...	...
...	...	...	46,761	...	198	...	...	...	...	198
...	...	...	29,459	...	343	...	...	...	...	343
...	...	...	2,28,326	307	2,298	...	...	...	...	2,605
...	...	...	13,914	244	109	...	...	...	...	353
...	...	...	11,558	...	264	...	...	...	...	264
...	...	...	5,278	...	...	...	...	...	...	...
...	...	...	7,867	...	...	...	...	...	...	...
...	...	...	13,154	...	...	...	...	...	...	...
...	...	...	6,066	...	...	...	...	...	...	...
...	...	...	52,870	775	717	...	...	...	...	1,492
...	...	...	11,801	...	...	...	...	...	...	...
...	...	...	9,853	...	...	...	...	...	...	...
...	...	...	5,985	...	...	...	...	...	...	...
...	...	...	6,642	...	...	...	...	...	...	...
4,202	5,548	124	42,94,090	27,739	19,928	...	2,407	1,887	4,475	56,436
4,575	5,466	139	39,65,639	28,021	19,034	1,199	1,977	567	5,786	56,584

29	30	31	32	33	34	35	36	36 (a)	36 (b)

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Rents of lands, houses; serais, rest-houses, dâk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,509	1,050	1,708	4,427	56	13,358	...	...	...	6,332
10,567	20	1,505	7,590	39	3,175	...	...	3,643	483
4,208	1,724	4,709	4,056	160	122	...	...	...	...
120	3	1,168	3,396	371	...	...	...	...	...
5,936	3,002	5,668	960	372	1,324	...	...	...	...
80	21	471	4,859	...	447	...	...	...	...
1,414	5,042	530	24	...	...	...	...	...	...
387	...	580	...	35	363	...	...	...	...
62	235	1,350	2,150	9	...	...	...	...	...
195	188	700	3,161	18	43	...	218		...
70	595	235	2	10	...	...	...	...	...
6,203	13,692	122	56	86	...	...	...	...	1,923
15	13	408	2,296	10	...	...	...	...	...
20	4	...	16	4	...	...	...	...	...
63	...	38	2,119	10	48	...	...	...	...
143	32	15	38	12	...	...	...	...	...
3,38,294	2,12,483	1,64,892	1,62,171	25,946	36,418	...	6,048	77,367	2,80,043
3,40,267	1,73,528	1,50,118	1,57,446	21,116	28,819	...	6,323	74,581	22,1044

36 (c)	36 (d)	36 (e)	36 (f)	36 (g)	36 (h)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.							*Interest on investments.*				
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fees and revenue from Electric Department.	Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3	...	...	...	3	...	962	...	...	...	...	61,408
...	...	...	...	...	...	85	...	...	...	...	27,107
12	346	...	...	...	...	456	...	56	122	...	15,971
12	...	...	...	...	...	314	...	...	...	...	5,384
279	1,092	...	...	331	...	713	1,026	14	85	...	20,752
3	...	...	...	...	...	98	...	...	...	...	5,979
1	2	...	...	195	...	229	...	...	...	...	7,437
...	...	...	...	...	...	18	...	...	...	...	1,383
3	...	...	...	...	...	11	...	...	...	...	3,820
1	...	..	...	...	..	45	...	...	...	...	4,569
...	...	...	...	...	...	23	...	...	...	...	935
25	...	...	...	...	...	193	...	315	...	...	22,615
2	...	...	...	...	...	20	...	315	...	...	3,079
2	...	...	...	...	...	6	...	...	...	...	52
...	...	...	...	...	...	33	...	...	...	...	2,311
7	...	...	...	...	...	12	...	...	...	...	259
1,734	14,594	...	4,039	30,980	1,64,580	33,119	30,496	1,310	2,014	70	15,86,598
1,555	13,851	...	4,059	35,171	1,62,269	32,782	3,242	735	14,976	636	14,42,513

43	44	45	46	47	8	49	50	51	52
Grants and Contributions (for general and special purposes).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,026	1,946	10	4,096	...	3,500	...	...	205	12,783
1,865	915	...	...	1,500	1,500	...	...	...	5,780
2,982	6,983	...	204	...	1,060	44	...	535	11,758
...	896	...	...	...	570	...	...	...	1,466
...	10,017	...	...	...	500	...	...	...	10,517
...	682	...	...	...	1,250	...	300	22	2,254
...	745	...	...	...	...	...	...	...	745
...	...	...	...	...	150	...	...	..	150
...	146	...	...	1,130	...	...	...	51	1,327
...	540	...	...	792	944	...	...	...	2,276
...	328	...	30	...	700	...	...	...	1,058
1,65,617	1,109	...	...	...	480	...	...	2,091	1,69,297
...	775	...	...	200	900	450	300	...	2,625
650	805	...	...	...	600	...	...	...	2,055
...	940	...	...	800	3,700	950	...	...	6,390
...	624	...	...	...	400	950	...	...	1,974
4,03,514	1,64,308	27,252	9,987	31,141	72,326	3,181	4,003	40,359	7,56,071
11,40,765	1,76,318	46,288	7,336	18,769	66,051	12,322	420	12,468	14,80737

53	54	55	56	57	58	59	60
Miscellaneous.				Extra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	Loans		Realization of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,035	1,404	2,439	1,09,097	...	...	...	...
...	6,095	6,095	49,855	...	...	...	...
80	2,868	2,948	77,636	...	...	...	...
...	127	127	36,779	...	...	...	...
254	2,504	2,758	2,64,958	...	...	...	...
...	170	170	22,670	...	...	...	...
...	238	238	20,242	...	...	...	...
...	1,146	1,146	7,957	...	...	...	...
...	270	270	13,284	...	...	...	...
...	221	221	20,220	...	...	...	...
...	1,018	1,018	9,077	...	...	...	...
...	8,177	8,177	2,54,451	...	...	...	...
...	36	36	17,541	...	...	...	...
...	7	7	11,967	...	...	...	...
33	230	263	14,949	...	...	...	...
...	335	335	9,210	...	...	...	...
55,347	1,32,444	1,87,791	68,80,986	1,22,765	2,49,625	...	...
56,226	1,66,072	2,22,298	71,67,771	...	9,97,499	...	...

No. II—CONTINUED.

in the Punjab during the year 1914-15—continued.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	711	711	1,09,808	2,41,534	1 5 10	5 9 2	
...	...	...	...	49,855	64,480	2 0 1	9 3 3	
...	...	...	...	77,636	1,26,370	1 12 10	2 15 11	
...	...	...	...	36,779	59,972	2 1 1	2 9 9	
...	...	...	...	2,64,958	5,67,633	2 6 3	2 13 0	
...	...	...	...	22,670	35,592	2 3 2	3 9 3	
...	...	120	120	20,362	28,425	2 10 2	4 9 10	
135	...	...	135	8,092	12,200	1 9 2	2 6 0	
77	...	83	160	13,444	29,380	2 6 0	4 0 2	
...	...	393	393	20,613	38,495	1 9 9	2 7 7	
...	...	...	...	9,077	16,487	1 11 9	2 9 6	
410	...	600	1,010	2,55,461	4,07,203	3 2 2	15 1 7	
195	...	...	195	17,736	22,146	2 10 10	3 15 8	
40	...	309	349	12,316	25,854	1 4 7	1 11 9	
...	...	...	...	14,949	18,283	1 9 10	4 0 7	
...	...	839	839	10,049	15,202	2 9 1	3 8 11	
6,039	1,28,365	47,282	5,54,076	74,35,062	1,10,68,314	2 10 8	4 4 4	
7,256	28,996	91,380	11,25,131	82,92,902	1,20,11,260	2 7 1	4 6 6	

Abstract of Form No. III of the Municipal Fund Returns for the year 191 .

Particulars.	Amount.	Total.
	Rs.	Rs.
General Administration and Collection Charges—		
General Administration, Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	2,72,293	
Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	4,26,219	
Collection of tolls on roads and ferries	177	
Survey of land	4,908	
Refunds (other than octroi)	46,989	
Pensions and gratuities	10,956	
Annuities	14,115	7,75,657
Public Safety—		
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	50,131	
Lighting (establishment, purchase of lamps, oil, repairs, &c.) ...	3,19,801	
Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	38,674	
Rewards for destruction of wild animals and snakes	734	4,09,370
Public Health and Convenience—		
Water-supply—Capital outlay	3,26,349	
Establishment, repairs, &c.	3,18,877	
Drainage—Capital outlay	3,03,100	
Establishment, repairs, &c.	1,43,737	
Conservancy (including road-cleaning and watering) and latrines ...	8,42,344	
Health Officer and Sanitary Inspector	56,279	
Hospitals and Dispensaries	6,89,831	
Plague charges	53,736	
Vaccination	20,285	
Other sanitary requirements	61,597	
Markets and slaughter-houses	49,846	
Pounds	9,852	
Dâk bungalows and serais	4,066	
Arboriculture, public gardens and experimental cultivation ...	1,71,403	
Veterinary charges	5,879	
Registration of births and deaths	6,593	
Public Works—Establishment	1,13,763	
Buildings	1,47,905	
Roads	5,60,889	
Stores	9,107	38,92,449
Public Instruction—		
Schools and Colleges	5,75,906	
Contributions	1,79,121	
Libraries, Museums, Menageries, &c.	17,431	7,72,458

Abstract of Form No. III of the Municipal Fund Returns for the year 191 —concluded.

PARTICULARS.	Amount.	Total.
	Rs.	Rs.
Contribution—		
For general purposes	1,56,857	1,56,857
Miscellaneous—		
Interest on loans—Interest due on account of previous year ...	36,360	
Ditto current year ...	1,07,915	
Discount	—25	
Actual cost of works done for private individuals	2,130	
Printing charges	37,988	
Provident Fund charges	59,811	
Contribution for localized Government property	1,046	
Unforeseen charges	68,943	
Burning and burial charges	4,697	
Nazul charges	2,797	
Law charges	20,733	
Fairs	22,077	
Poor-house charges	4,953	
Leper Asylum charges	3,854	
Other miscellaneous charges	1,31,327	
Electric Department	5,16,131	
Fire Insurance	3,234	
		10,23,071
Total Expenditure ...		70,29,861
Extraordinary and Debt—		
Investments—In securities (other than for sinking funds) ...	5,700	
In savings bank	21,063	
Payments to sinking funds	...	
Repayment of loans	3,05,556	
Advances—Permanent	7,091	
Other	30,121	
Deposits	94,339	4,63,860
Total Disbursement ...		74,93,721
Closing balance ...		35,74,593
GRANTED TOTAL		1,10,68,314

Exclusive of investments amounting to Rs. 70,700.

FORM No. III.

STATEMENT SHOWING THE EXPENDITURE OF THE MUNICIPALITIES IN THE PUNJAB

DURING THE YEAR ENDING 31ST MARCH

1916.

FORM

Statement showing the Expenditure of the Municipalities

UNDER ACT)

1	2	3	4	5	6	7	8	9	10	11	12	13
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	General administration, office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA. — HISSAR.	1	Hissar ...	2,325	2,948	177	...	46	117	...	5,613	...	1,031
	2	Hansi ...	1,779	1,914		...	5	...	...	3,698	4	1,651
	3	Bhiwani ...	4,297	5,005	...	...	...	169	...	9,471	10	4,977
	4	Sirsa ...	1,806	2,948	...	...	67	...	...	4,821	...	1,544
ROHTAK.	5	Rohtak ...	2,944	4,707	...	...	289	180	...	8,120	...	1,539
	6	Jhajjar ...	627	1,894	...	...	...	240	...	2,761	...	520
	7	Beri ...	445	1,508	...	...	4	...	...	1,957	...	...
	8	Bahadurgarh ...	564	1,630	...	...	...	...	...	2,194	...	136
	9	Gohana ...	489	1,292	...	...	...	...	...	1,781	...	353
	10	Sonepat ...	1,070	3,546	...	...	4	...	...	4,620	...	1,172
GURGAON.	11	Rewari ...	3,932	5,576	...	...	69	...	...	9,577	...	1,790
	12	Palwal ...	1,154	2,760	...	...	...	...	...	3,914	...	1,360
	13	Firozpur-Jhirka ...	629	1,427	...	...	...	...	...	2,056	...	294
	14	Hodal ...	980	1,465	...	...	...	...	...	2,445	...	699
	15	Ballabgarh ...	1,251	1,856	...	...	...	...	...	3,107	...	1,090
	16	Faridabad ...	480	2,022	...	...	20	...	...	2,522	...	734
KARNAL.	17	Karnal ...	1,709	5,039	...	...	18	...	...	6,766	...	3,419
	18	Panipat ...	1,355	4,791	...	...	...	...	...	6,146	36	1,440
	19	Kaithal ...	561	2,419	...	...	76	594	...	3,650	14	1,169
	20	Shahabad ...	763	2,691	...	...	...	...	...	3,454	...	873
	21	Thanesar ...	402	1,355	...	...	...	...	...	1,757	...	404
AMBALA.	22	Ambala ...	4,237	7,047	...	...	137	175	...	11,596	70	3,130
	23	Jagadhri ...	2,132	4,150	...	...	34	30	...	6,346	...	1,801
	24	Rupar ...	855	2,584	...	...	...	...	...	3,439	...	629
	25	Sadhaura ...	912	1,919	...	...	...	15	...	2,846	...	552
	26	Buriya ...	605	1,134	...	...	...	...	...	1,739	...	181
SIMLA.	27	Simla ...	19,178	24,712	...	3,748	1,341	350	...	49,329	16,517	28,197
	28	Kasumti ...	517	...	...	...	...	...	...	517	...	654
JULLUNDUR. — KANGRA.	29	Dharmsala ...	721	115	...	...	...	...	...	836	...	157
HOSHIARPUR.	30	Hoshiarpur ...	2,523	4,306	...	...	5	...	...	6,834	134	1,436
	31	Urma- Tanda ...	350	1,931	...	...	30	...	...	2,311	...	300
JULLUNDUR.	32	Jullundur ...	4,700	10,978	...	67	137	...	...	15,882	65	3,844
	33	Kartarpur ...	671	1,401	...	...	42	81	...	2,195	...	92
	34	Phillaur ...	698	1,246	...	...	...	...	...	1,944	...	60
	35	Nurmahal ...	596	1,186	...	...	...	...	...	1,782	...	41
	36	Rahon ...	539	1,170	...	...	...	...	...	1,709	...	30
	37	Banga ...	533	1,427	...	...	68	295	...	2,323	...	463
	38	Nakodar ...	743	1,735	...	...	54	...	...	2,532	...	648

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
Police establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	*Water-supply.* Capital outlay.	*Water-supply.* Establishment, repairs etc.	*Drainage.* Capital outlay.	*Drainage.* Establishment, repairs, etc.	Conservancy (including road clearing and watering) and latrines.	Health Officer and Sanitary Inspector.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
890	114	2,035	...	...	...	495	6,988	...	8,869	34	261
1,154	...	2,809	...	83	...	142	3,379	...	4,216	1	217
...	...	4,987	...	98	...	33	10,502	...	11,304	4	593
1,152	...	2,696	...	249	...	152	6,670	362	5,022	...	327
...	...	1,539	...	8	...	1,361	6,553	422	7,153	332	96
...	...	520	...	...	...	...	1,690	...	3,217	128	25
...	...	...	...	...	...	...	1,363	...	158	...	15
792	...	928	...	...	...	...	586	...	2,960	...	11
898	...	1,251	...	...	...	99	1,014	...	2,753	59	14
...	...	1,172	...	151	...	448	2,934	...	1,600	...	12
...	...	1,790	16,955	...	...	...	5,250	696	9,432	838	439
...	...	1 360	...	157	...	230	3,119	...	2,881	715	87
...	4	298	...	121	...	13	1,132	...	1,147	93	72
1,085	...	1,784	...	...	...	29	822	...	2,077	160	72
...	...	1,090	...	...	...	24	2,714	...	1,501	194	60
...	...	734	...	...	...	77	1,341	...	496	160	74
...	...	3,419	...	635	...	470	7,893	486	5,915	431	429
...	6	1,482	...	1,015	...	50	3,572	440	3,348	394	321
...	...	1,183	...	298	...	356	3 951	37	1,921	375	328
2,009	...	2,882	...	...	...	...	2,619	...	1,074	90	88
1,380	...	1,784	...	55	...	36	1,405	...	690	16	72
...	2	3,202	2,617	18,230	1,390	2,466	9,304	427	8,811	543	344
...	...	1,801	...	62	...	267	4,585	129	5,424	408	185
1,935	1	2,565	...	167	...	28	2,612	96	4,786	28	186
1,299	4	1,855	...	...	...	...	1,461		2,128	16	80
1,072	...	1,253	...	...	...	...	649	...	...	1	60
221	...	44,935	6,074	79,991	32,496	16,712	8,419	10,170	96,040	485	781
...	...	654	...	...	...	...	587	...	...	...	...
24	...	181	...	...	...	1,103	909	...	1,679	...	60
...	...	1,570	333	274	...	511	6,036	295	8,451	11	380
...	...	300	...	...	...	...	1,747	...	324	...	75
1,784	...	5,693	...	2,324		564	21,886	271	17,834	3,500	146
1,416	7	1,515	...	193	...	92	1,889	...	2,054	32	...
1,271	...	1,331	...	17	...	406	1,868	...	2,432	...	...
1,086	...	1,127	...	...	...	...	1,540	...	1,938	...	...
1,698	...	1,728	...	...	...	...	1,130	...	1,763	...	...
751	...	1.214	...	158	...	351	1,362	...	2,744	...	...
1,312	7	1,967	...	5	...	188	2,609	...	2,205	76	...

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works.* (a)				Total.
							Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	170	123	213	148	...	...	315	2,691	2,020	25	22,352
...	81	117	226	275	...	25	655	1,550	3,499	25	14,491
640	154	146	...	1,276	...	152	1,069	193	9,475	9	35,648
...	288	267	608	4,266	...	10	924	1,868	60	50	21,123
...	483	247	...	572	...	12	349	256	4,055	...	21,899
...	99	202	...	105	...	...	45	394	2,091	...	7,996
...	...	94	...	...	...	3	60	234	1,426	...	3,353
...	...	148	...	69	...	17	...	...	541	...	4,332
...	42	...	...	...	...	26	36	...	449	...	4,492
...	3,490	...	...	176	...	36	58	...	6,877	...	15,782
...	173	181	...	426	...	116	485	...	2,706	...	37,697
...	566	86	77	78	...	...	250	...	3,685	...	11,931
...	...	74	...	...	...	...	70	...	1,025	...	3,747
...	102	89	...	22	...	...	99	...	1,279	...	4,751
...	843	...	...	18	...	12	...	...	2,633	...	7,989
...	23	...	...	...	...	20	...	...	527	...	2,718
342	474	...	...	...	...	154	639	748	8,504	43	27,163
...	773	93	...	84	...	205	620	1,604	10,093	59	22,671
80	209	170	...	...	...	3	875	1,149	4,124	...	13,876
...	101	...	...	...	...	24	609	...	2,423	86	7,114
...	...	...	...	...	...	24	181	...	540	...	2,929
...	963	112	...	332	...	171	524	...	12,173	3,882	62,289
...	85	...	...	91	...	...	187	2,827	557	...	14,807
...	253	436	...	131	...	...	93	615	1,149	1	10,581
...	44	67	...	...	...	24	96	...	207	...	4,123
...	...	...	...	...	...	24	22	...	413	...	1,169
762	11,944	102	756	35,377	...	47	14,697	13,535	49,416	− 1,667	4,06,137
...	...	...	...	...	...	...	...	...	225	...	812
...	65	49	42	75	...	...	241	373	1,840	...	6,436
...	1,085	118	143	202	...	120	693	3,368	1,890	33	23,943
...	...	49	...	...	...	...	273	...	1,200	...	3,668
...	1,165	142	...	3,781	...	72	2,159	238	6,258	...	60,340
...	8	97	...	...	...	...	74	...	585	...	5,024
...	226	97	...	...	...	...	...	216	1,403	...	6,665
...	...	58	45	...	...	...	...	...	800	...	4,381
...	57	425	23	...	...	...	122	...	572	...	4,092
...	30	221	...	...	...	...	106	18	709	...	5,699
...	9	63	34	...	...	36	266	189	704	...	6,384

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1,489	...	...	1,489	...	...	...	...	...	458
6,438	...	...	6,438	...	...	...	...	...	250
11,830	983	...	12,813	...	...	...	...	...	541
15,680	234	...	15,914	...	...	...	...	...	371
3,185	731	268	4,184	...	...	...	...	...	93
8,610	174	92	8,876	...	...	...	...	...	145
7,525	...	...	7,525	...	...	...	...	...	69
5,247	...	...	5,247	...	...	...	...	...	114
6,839	...	...	6,839	...	...	...	...	...	100
6,233	...	...	6,233	...	...	...	...	...	280
7,757	...	270	8,027	...	...	...	...	...	296
6,845		...	6,845	...	...	...	...	...	203
2,278	...	...	2,278	...	...	...		...	65
3,811	...	...	3,811	...	...	...	...	...	79
3,826	...	...	3,826	...	...	...	...	...	172
2,778	...	...	2,778	...	...	...	...	...	99
6,883	150	...	7,033	...	...	...	...	...	421
13,569	762	183	14,514	...	...	...	...	...	345
6,042	805	...	6,847	...	...	...	...	...	256
5,772	...	...	5,772	...	...	...	...	...	...
2,895	...	...	2,895	...	...	...		...	...
3,077	4,953	150	8,180	...	...	2,196	...	1,908	...
11,013	274	...	11,287	437		...	...	...	11
14,331	...	...	14,331	...	...	...	...	...	...
1,115	137	...	1,252	...	...	...	...	...	186
1,889	...	...	1,889	...	...	...	...	...	...
9,849	2,215	...	12,064	...	...	37,695	— 25	...	2,888
...	...	...	...	...	...	...	...	...	15
755	147	...	902	...	...	353	...	213	26
4,100	1,905	2,360	8,365	...	...	945	...	...	460
...	700	...	700	...	...	...	...	...	...
3,979	1,930	10	5,919	...	...	...	...	...	...
...	981	...	981	...	...	...	...	...	...
...	800	...	800	...	...	...	...	...	...
...	793	...	793	...	...	...	...	...	...
...	500	...	500	...	...	...	...	...	...
...	1,250	...	1,250	...	...	...	...		
...	1,050	...	1,050	...	...	...	...		

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49
MISCELLANEOUS—*concluded.*													
Other items—concluded.													
Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor-house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
220	1,000	1,150	32	...	58	...	...	...	255	...	...	3,173	3,173
470	...	...	3		3	...	...		737	...	...	1,463	1,463
819	...	258	21	...	186		...	...	...	...	...	1,825	1,825
496	...	...	15	...	60	...	...	...	401	...	...	1,343	1,343
425	...	144	60	...	442	...	...	...	...	...	...	1,164	1,164
290	...	6	5	...	22	...	...	...	8		...	476	476
673	...	15	...	...	4	...	...	...	183	...	...	944	944
215	...	...	7	...	4	...	...	...	...	...	...	340	340
399	...	...	6	...	...	...		...	5	...	...	510	510
333	...	15	12	...	173	...	...	...	72	...	...	885	885
283	...	...	36	...	217	...	...	...	36	...	...	868	868
381	...	9	35	...	5	...	...	...	...	...	...	633	633
66	...	88	...	203	...	...	...	...	...		...	422	422
199	...	...	...	21	...	...	...	...	...	...	...	299	299
300	...	...	3	...	80	...	...	...	136		...	691	691
111	...	...	...	70	55	...	...	...	12	...	...	347	347
351	...	73	34	...	128	...	...	61	164	...		1,232	1,232
616	...	1,008	62	13	10	63	...	...	...	...	...	2,117	2,117
434	...	...	15	...	121	17	...	...	45	...	...	888	888
255	...	12	...	...	104	3	...	...	...	...	...	374	374
138	...	...	16	...	5	...	...	...	34	...	...	193	193
585	...	1,770	464	...	105	...	...	419	277	...	...	3,620	7,724
666	...	441	37	80	79	...	...	126	55	...	...	1,495	1,495
644	...	71	8	...	32	...	...	80	52	...	...	887	887
133	...	85	...	...	82	...	...	...	...	...	...	486	486
69	...	...	...	...	...	...	...	...	...	...	...	69	69
6,697	...	...	104	...	1,421	...	...	...	2,898	3,33,189	3,234	3,50,431	3,88,101
30	...	...	...	...	...	...	...	...	3,500	...	...	3,545	3,545
76	...	3	...	68	...	...	...	...	...	...	...	173	739
528	...	270	46	...	194	...	...	...	...	...	...	1,498	2,443
...	...	...	...	...	132	...	...	...	...	...	...	132	132
1,052	...	...	55	...	41	3,373	137	...	59	...	...	4,717	4,717
43	...	...	7	...	4	...	...	...	83	...	...	137	137
...	...	...	14	...	1	...	...	...	23	...	...	38	38
22	...	...	...	...	69	...	...	...	...	...	...	91	91
...	...	...	...	...	...	...	...	...	—	...	...	...	...
183	...	...	6	...	15	...	...	...	...	...	...	204	204
186	...	29	...	...	110	...	...	...	16	...	...	341	341

No. III.

in the Punjab during the year ending 31*st March* 1916.

VIII OF 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	Extraordinary and Debt.									Balance.				
	Investment				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Savings Bank.	Payment to sinking fund.	Payment of loans.	Permanent.	Other.	Deposits.	Total.	Total disbursement.	Deposits.	Actual balance.	Total.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
34,662	...	...	...	...	...	372	...	372	35,034	1,034	18,125	19,159	54,193	
28,899	...	...	...	...	...	...	...	...	28,899	...	9,415	9,415	38,314	
64,744	...	...	...	...	...	...	...	...	64,744	...	55,896	55,896	1,20,640	
45,897	5,000	...	...	...	...	241	...	5,241	51,138	...	25,438	(*a*) 25,438	76,576	(*a*) Exclusive of invested balance Rs. 5,000.
36,906		12,000	...	...		...	...	12,000	48,906	12,766	24,993	37,759	86,665	
20,629	...	...	...	...	...	...	...	...	20,629	...	6,290	6,290	26,919	
13,779	...	...	...	...	...	...	...	...	13,779	...	9,876	9,876	23,655	
13,041	...	...	...	...	...	...	...	...	13,041	...	6,236	6,236	19,277	
14,873	...	...	...	...	...	...	...	...	14,873	...	3,285	3,285	18,158	
28,692	...	...	...	...	...	...	297	297	28,989	379	42,636	43,015	72,004	
57,959	...	...	...	...	435	...	...	435	58,394	14,007	1,88,734	2,02,741	2,61,135	*Liabilities.*—Balance of loans, Rs. 1,00,000.
24,683	...		...		...	...	...	...	24,683	...	18,940	18,940	43,623	
8,801	...	...	...	...	...	...	...	...	8,801	...	7,806	7,806	16,607	
13,090	...	...	...	...	...	...	...	...	13,090	...	3,885	3,885	16,975	
16,713	...	...	...	...	...	100	318	418	17,131	...	25,409	25,409	42,540	
9,099	...	...	...	...	...	...	...	...	9,099	...	6,582	6,582	15,681	
45,613	...	...	...	...	...	...	511	511	46,124	2,049	31,667	33,716	79,840	
46,930	...	...	...	...	...	...	...	...	46,930	...	37,682	37,682	84,612	
26,444	...	...	...	...	...	...	...	...	26,444	...	15,205	15,205	41,649	
19,596	...	...	...	...	...	...	...	...	19,596	...	2,123	2,123	21,719	
9,558	...	...		...	...	...	...	...	9,558	...	1,127	1,127	10,685	
92,991	...	...	...	1,852	...		7,612	9,464	1,02,455	17	13,262	13,279	1,15,734	*Liabilities.*—Balance of loans, Rs. 53,058.
36,173	...	...	...	...	...	30	...	30	36,203	...	10,181	10,181	46,384	(*b*) Exclusive of invested balance Rs. 6,000.
31,803	...		...	...	...	...	1,305	1,305	33,108	354	48,932	(*b*) 49,286	82,394	
10,562	...	...	...	...	...	119	...	119	10,681	15	8,774	8,789	19,470	
6,119	...	...	...	...	...	...	100	100	6,219	...	2,857	2,857	9,076	
9,00,566	300	...	...	80,358	100	25,448	780	1,06,986	10,07,552	531	5,50,231	(*c*) 5,50,762	15,58,314	*Liabilities.*—Balance of loans, Rs. 11,14,189.
5,528	...	...	...	...	...	...	...	...	5,528	90	9,696	9,786	15,314	(*c*) Exclusive of invested balance Rs. 17,700.
9,094	...	...	...	751	...	293	...	1,044	10,138	...	1,119	1,119	11,257	*Liabilities.*—Balance of loans, Rs. 8,064.
43,155	...	...	...	4,000	700	...	...	4,700	47,855	...	6,349	(*d*) 6,349	54,204	*Liabilities.*—Balance of loans, Rs. 17,000.
7,111	...	...	...	...	...	...	...	...	7,111	...	13,483	13,483	20,594	(*d*) Exclusive of invested balance Rs. 2,000.
92,551	...	...	...	...	...	...	...	...	92,551	3,886	83,779	87,665	1,80,216	
9,852	...	...	...	...	...	...	...	...	9,852	...	3,736	3,736	13,588	
10,778	...	...	...	...	...	...	...	...	10,778	...	6,642	6,642	17,420	
8,174	...	...	...	...	...	...	...	...	8,174	...	921	921	9,095	
8,029	...	...	...	...	...	...	...	...	8,029	...	727	727	8,756	
10,690	...	...	...	...	...	...	...	...	10,690	...	1,514	1,514	12,204	
12,274	...	...	...	...	...	...	...	...	12,274	...	1,300	1,300	13,574	

FORM

Statement showing the Expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pension and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR—*concld.* — LUDHIANA.	39	Ludhiana ...	5,890	9,049	...	...	...	127	1,086	16,152	29	3,949
	40	Jagraon ...	1,962	3,213	...	...	101	2,418	...	7,694	53	732
	41	Raekot ...	1,060	1,949	...	...	...	...	...	3,009	...	384
FEROZEPORE.	42	Ferozepore ..	3,941	8,135	..	...	3	3	...	12,082	1,263	2,503
	43	Fazilka ...	2,451	3,327	...	...	47	...	...	5,825	10	1,020
	44	Muktsar ...	1,237	2,452	...	...	...	...	...	3,689	...	586
	45	Zira ...	502	1,992	...	...	...	...	...	2,494	..	322
LAHORE. — LAHORE.	46	Lahore ...	37,682	43,813	...	...	...	194	13,029	94,718	22,274	1,15,109
	47	Kasur	3,449	5,217	...	...	18	...	...	8,684	...	3,392
	48	Khem Karan ..	130	2,380	..	...	...	...	...	2,510	...	328
	49	Chunian ...	1,168	2,223	...	...	8	...		3,399	...	1,082
AMRITSAR.	50	Amritsar ...	19,789	33,826	...	...	37,075	781	...	91,471	7,741	26,803
GURDASPUR.	51	Dalhousie ...	5,493	65	...	...	1,065	...	...	6,623	272	56
	52	Gurdaspur ...	893	3,004	...	..	40	...	...	3,937	..	697
	53	Dinanagar	851	2,005	...	...	..	..		2,856	..	637
	54	Pathankot ...	1,329	3,010	.	...	21	1	...	4,361		1,097
	55	Batala ...	3,854	7,352	...	...	..	45	...	11,251		3,014
	56	Dera Baba Nanak ...	1,060	1,977	...	...	...	...	...	3,037	...	432
SIALKOT	57	Sialkot ...	10,403	21,394	...	...	2,169	427	...	34,393	247	10,248
	58	Pasrur ...	1,020	1,665	...	...	2	...	...	2,687	...	765
GUJRANWALA.	59	Gujranwala ...	7,055	7,581	...	...	338	265	..	15,239	55	6,100
	60	Wazirabad ...	2,201	4,467	...	...	...	...	...	6,668	...	2,514
	61	Eminabad ...	340	1,128	...	...	...	...	...	1,468	...	388
	62	Sharakpur ...	701	862	...	...	..	...	...	1,563	...	1,022
RAWALPINDI — GUJRAT.	63	Gujrat ...	3,946	6,033	...	...	1	162	...	10,142	186	4,531
	64	Jalalpur Jattan ...	1,362	2,624	...	...	4	...	...	3,990	...	608
	65	Dinga ...	545	1,204	...	...	...		..	1,749	...	268
	66	Kunjah ...	613	1,102	...	...	...	...	...	1,715	...	302
SHAHPUR.	67	Bhera ..	1,851	4,027	...	...	...	36	...	5,914	...	1,840
	68	Miani ...	709	1,778	..	...	1	62	...	2,550	116	1,275
	69	Khushab ...	1,325	1,852	...	...	393	...	...	3,570	...	315
	70	Sahiwal ...	1,186	1,584	...	341	2	..	...	3,113	...	345
	71	Sargodha ...	3,790	808	...	...	575	...	...	5,173	...	1,016

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
			Water-supply.		*Drainage.*						
Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road clearing and watering) and latrines.	Health Officer and Sanitary Inspector.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3	3,981	...	21,957	3,394	1,675	18,449	1,086	18,111	844	1,307
...	15	800	...	178	...	2,232	4,132	295	4,923	29	186
822	5	1,211	...	129	...	393	2,045	...	2,117	103	87
...	...	3,766	...	...	17,646	2,849	14,691	794	9,033	392	307
...	1	1,031	...		...	399	7,442	527	6,175	475	87
21	47	654	...	2,067	...	1,344	2,457	...	5,875	471	14
1,074	...	1,396	...	...	...	258	1,961	...	1,751	...	12
...	...	1,37,383	17,872	93,813	21,979	10,476	1,41,506	17,288	38,941	15,016	1,901
...	...	3,392	...	...	2,345	2,853	9,827	339	5,887	52	310
...	...	328	...	...	...	1,423	3 19	...	...	39	...
...	...	1,082	...	162	...	14	3,285	...	2,795	23	...
...	2	34,546	20,250	29,328	1,53,680	26,297	1,43,791	11,672	82,301	2,492	1,291
...	...	328	15,903	278	...	45	3,212	...	4,650	...	47
...	1	698	...	...	...	1,100	4,398	...	1,761	208	53
...	...	637	...	92	...	...	1,792	...	1,925	25	53
155	51	1,303	...	84	5,101	...	3,482	...	2,204	573	73
...	1	3,023	...	163	...	96	8,244	540	10,026	91	240
30	...	462	...	140	...	86	1,185	...	1,243	26	53
...	...	10,495	97,412	9,461	2,133	2,673	20,256	3,125	21,866	947	553
1,707	...	2,472	...	288	...	648	1,028	...	2,651	365	...
...	2	6,157	...	2,090	4,098	...	27,207	1,500	18,776	1,823	441
...	1	2,515	254	545	251	145	5,706	480	6,799	437	459
...	...	388	...	92	...	11	986	...	...	...	2
911	...	1,933	...	...	517	...	1,121	...	500	42	...
...	5	4,722	...	...	825	1,761	5,489	...	8,601	474	313
2,009	8	2,625	...	...	...	...	2,509	...	2,377	150	232
874	4	1,146	...	58	...	...	822	...	1,760	166	48
762	3	1,067	...	60	153	...	941	...	150	346	62
...	...	1,840	861	210	33,760	3,134	4,800	250	5,594	523	215
...	...	1,391	...	87	...	1,710	2,440	...	2,877	143	88
...	...	315	1,127	109	...	16	1,913	...	3,061	158	169
...	...	345	...	...	...	613	2,118	...	2,403	171	153
...	...	1,016	...	13,864	...	3,308	9,291	...	...	452	...

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works.* (a)				Total.
							Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
226	780	304	...	1,116	100	238	2,634	1,228	12,368	18	85,835
61	92	181	...	...	...	...	354	1,881	2,584	28	17,156
...	21	106	...	...	...	...	100		1,973	...	7,074
...	179	...	...	3,425	...	167	2,201	3,642	13,530	284	69,190
1,146	111	266	508	6,527	...	47	738	31,553	5,757	25	61,783
...	242	...	...	1,397	...	3	904	432	3,265	...	18,471
...	33	...	...	568	...	...	...	1,554	...	...	6,137
21,606	7,150	...	...	43,352	1,160	695	34,971	5,324	1,57,205	880	6,31,135
167	84	196	...	4,077	...	119	692	10,652	10,832	407	48,839
...	...	...	...	112	...	...	120	93	755	...	2,891
...	...	106	...	1,933	...	24	...	303	418	...	9,063
34,965	1,953	594	...	17,406	2,521	2,346	15,035	11,351	66,831	1,980	6,26,084
...	94	...	20	46	...	...	660	160	1,780	...	26,895
...	655	1,329	...	207	...	...	145	347	163	...	10,366
...	...	...	...	...	...	...	156	953	335	...	5,331
...	1,190	140	...	176	...	...	397	...	1,742	4	15,166
...	824	...	...	875	...	1	988	653	10,666	61	33,468
...	...	...	...	...	...	...	246	...	2,675	1	5,655
323	1,187	199	...	2,874	...	281	3,160	420	12,692	423	1,79,990
...	75	...	111	...	...	...	188	...	1,063	...	6,417
...	94	98	446	4,672	...	10	2,168	...	6,439	...	69,862
242	...	110	...	220	...	...	194	54	2,916	4	18,816
...	22	...	...	...	...	5	...	...	160	...	1,278
...	...	97	...	824	...	24	...	36	574	...	3,735
...	96	174	...	1,138	...	56	369	1,855	1,945	7	23,103
72	81	78	...	...	...	...	328	...	36	...	5,863
...	...	68	...	...	...	...	45	3	...	...	2,970
...	...	81	...	89	...	...	65	...	...	22	1,969
...	131	82	...	562	...	24	610	362	5,227	...	56,345
...	109	111	...	12	...	...	216	...	...	...	7,793
...	...	348	...	...	...	24	241	187	116	...	7,469
...	58	98	...	...	...	24	252	138	423	...	6,451
172	1,907	...	83	2,298	...	...	485	4,369	2,049	62	38,340

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,514	6,637	427	17,578	...	...	6,661	...	...	112
...	6,500	6	6,506	10	...	...	...	...	227
...	1,017	...	1,017	...	...	...	...	...	65
5,425	2,733	213	8,371	91	...	...	...	...	1,047
6,749	886	81	7,716	...	...	...	...	...	...
4,467	...	...	4,467	...	...	...	...	...	163
7,678	...	...	7,678	...	...	...	...	...	...
29,728	33,546	6,107	69,381	1,100	35,112	...	...	...	4,249
17,442	929	222	18,593	...	...	...	...	...	756
3,486	...	...	3,486	...	...	...	...	...	...
5,799	219	...	6,018	...	...	...	...	...	243
37,416	26,409	991	64,816	1,700	...	48,111	...	...	9,441
...	63	...	63	65	...	...	...	...	67
10,653	33	...	10,686	...	...	...	...	...	171
1,190	...	...	1,190	...	...	...	...	...	184
4,493	...	...	4,493	...	...	...	...	...	429
16,647	3,138	20	19,805	...	...	...	...	...	543
	883	...	883	...	...	...	...	...	152
14,057	10,340	627	25,024	33,017	1,248	3,362	...	...	315
1,698	600	...	2,298	...	...	...	...	...	206
10,665	13,895	295	24,855	...	...		...	...	646
766	2,865	50	3,681	1,697	...	...	...	...	260
...	703	...	703	...	...	...	...	...	101
...	522	...	522	...	...	...	...	...	186
1,335	4,300	114	5,749	187	...	...	...		38
695	1,602	...	2,297	...	...	...	...	...	27
...	1,346	...	1,346	...	...	...	...	...	...
262	265	...	527	...	...	...	...	...	109
3,837	1,517	...	5,354	...	...	...	...	...	476
5,706	117	...	5,823	...	...	...	...	...	259
6,222	...	...	6,222	...	...	...	...	...	49
17,882	...	...	17,882	...	...	...	...	...	187
...	...	...		907	...	...	...	...	134

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49
MISCELLANEOUS—*concluded.*													
Other items—concluded.													
Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor-house charges.	Leper asylum charges.	Other miscellaneous charges	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	3,537	62	141	680	150	...	...	936	...	...	5,618	12,279
...	...	478	...	...	587	...	...	...	...	...	...	1,292	1,292
...	...	...	...	...	9	...	...	...	15	...	...	89	89
367	...	9	24	...	280	...	...	...	553	...	...	2,280	2,280
284	...	584	10	160	142	...	...	...	2,885	...	...	4,065	4,065
451	...	219	11	...	73	3,097	...	...	...	...	...	4,014	4,014
74	46	...	87	...	...	...	...	...	...	...	...	207	207
8,286	...	3,857	719	...	4,033	82	2,700	...	74,557	...	...	98,483	1,33,595
1,100	...	3,476	41	216	11	...	...	272	1,273	...	...	7,145	7,145
175	...	544	...	...	...	...	...	...	21	...	...	740	740
288	...	590	5	...	...	...	...	...	46	...	...	1,172	1,172
6,978	...	20,656	1,174	958	4,005	13,647	378	66	14,809	1,82,942	...	2,55,054	3,03,165
319	...	...	3	...	...	...	...	91	3,390	...	...	3,870	3,870
70	...	...	35	...	5	...	...	...	60	...	...	342	342
129	...	194	...	...	...	...	...	...	...	...	...	507	507
511	...	...	31	...	10	...	...	...	96	...	...	1,077	1,077
1,088	...	66	28	...	209	...	...	288	1,016	...	...	3,238	3,238
135	...	...	...	...	...	...	...	...	7	...	...	294	294
4,321	...	2,106	37	...	1,052	1,239	1,738	...	545	...	...	11,353	15,963
304	...	146	...	...	...	...	...	...	90	...	...	746	746
1,313	...	2,836	52	480	...	...	...	...	334	...	...	5,661	5,661
242	...	...	51	...	157	...	...	...	...	...	...	710	710
33	...	234	...	...	82	...	...	...	19	...	...	469	469
184	...	984	...	...	...	...	...	...	452	...	...	1,806	1,806
1,007	...	271	25	...	289	...	...	...	482	...	...	2,112	2,112
195	...	219	7	...	584	...	...	...	164	...	...	1,196	1,196
37	...	...	...	...	...	...	...	144	1,482	...	...	1,663	1,663
40	...	...	...	...	36	...	...	...	152	...	...	337	337
382	...	1,334	...	...	172	...	...	...	63	...	...	2,427	2,427
343	...	...	...		5	...	...	...	302	...	...	909	909
233	...	...	...	...	...	...	...	...	260	...	...	542	542
246	...	134	3	...	...	...	...	...	...	...	...	570	570
118	...	18	48	...	14	...	...	...	86	...	...	418	418

No. III.

in the Punjab during the year ending 31*st March* 1916—continued.

III OF 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	Extraordinary and Debt.									Balance.				
	Investment				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Savings Bank.	Payment to sinking fund.	Payment of loans.	Permanent.	Other.	Deposits.	Total.	Total disbursement.	Deposits.	Actual balance	Total.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
1,35,825	...	...	...	8,839	3,240	...	29	12,108	1,47,933	27	99,869	99,896	2,47,829	*Liabilities.*—Balance of loans, Rs. 1,41,375.
33,458	...	...	...	...	...	440	...	440	33,898	...	13,617	13,617	47,515	
12,400	...	...	...	...	...	300	...	300	12,700	...	21,032	21,032	33,732	
95,780	...	...	...	...	...	...	...	...	95,780	4,987	59,396	64,383	1,60,163	
80,420	...	...	...	...	...	...	4,877	4,877	85,297	656	30,036	30,692	1,15,989	
31,295	...	...	...	...	...	...	1,337	1,337	32,632	...	62,470	62,470	95,102	
17,912	...	...	...	...	...	...	...	...	17,912	..	665	665	18,577	
10,67,312	...	...	...	1,28,737	...	...	...	1,28,738	11,96,050	9,070	1,69,445	1,78,515	13,74,565	*Liabilities.*—Balance of loans, Rs. 7,00,823.
86,653	...	...	...	..	..	...	..	...	86,653	437	52,863	(*e*) 53,300	1,39,953	(*e*) Exclusive of invested balance Rs. 1,500
9,955	...	...	...	...	...	...	...	...	9,955	901	14,071	14,972	24,927	
20,734	..	...	...	...	235	...	..	235	20,969	...	14,935	14,935	35,904	
11,21,782	...	9,063	...	58,957	30	2,646	...	70,696	11,92,478	15,787	2,54,302	(*f*) 2,70,089	14,62,567	*Liabilities.*—Balance of loans, Rs. 11,43,811. (*f*) Exclusive of invested balance Rs. 10,000.
37,844	...	...	...	...	...	...	1,110	1,110	38,954	...	8,952	8,952	47,906	*Liabilities.*—Balance of loans, Rs. 10,600.
26,029	..	...	...	...	237	.	...	237	26,266	....	19,231	19,231	45,497	(*g*) Exclusive of invested balance Rs. 500.
10,521	...	...		...	217	...	102	319	10,840	...	2,458	(*g*) 2,458	13,298	
26,400	...	...	...	...	...	...	798	798	27,198	108	6,620	6,728	33,926	
70,785	..	...	...	...	540	...	...	540	71,325	...	16,832	16,832	88,157	
10,331	..	...	...	...	115	132	...	247	10,578	...	4,541	4,541	15,119	
2,90,657	...	...	...		...	...	3,009	3,009	3,01,891	1,666	1,36,404	1,38,070	4,39,961	*Liabilities.*—Balance of loans, Rs. 2,44,727.
14,620	...	...	...	...	...	...	...	...	14,620	...	1,833	1,833	16,453	
1,21,774	...	...	...	...	...	...	...	...	1,21,774	580	77,188	77,768	1,99,542	
34,087	...	...	...	...		...	...		34,087	102	29,929	30,031	64,118	
4,306	...	...	...	...	...		...	...	4,306		23,167	23,167	27,473	
9,559	...	...	...	...	100	...	...	100	9,659	...	6,765	6,765	16,424	
46,015	...	...	...	...		...	345	345	46,360	1,451	26,684	28,135	74,495	
15,971	...	...	...	.	...	...	...	..	15,971	...	3,438	3,438	19,409	
8,374	...	...	...	...	..	...	...	...	8,374	...	371	371	9,245	
5,615	...	...	...	...	...	...	...	...	5,615	...	4,739	4,739	10,354	
71,880	...	...	...	...	...	...	...	...	71,880	...	46,166	46,166	1,18,046	*Liabilities.*—Balance of loans, Rs. 20,000.
18,466	...	...	...	...	...	.	...	...	18,466	.	11,935	11,935	30,401	
18,118	...	...	...	...	...	...	...	...	18,118		31,079	31,079	49,197	
28,361	...	...	...	...	...	...	...	...	28,361	.	22,602	22,602	50,963	
45,854	...	...	...	...	...	...	...	...	45,854	..	27,300	27,300	73,154	

FORM

Statement showing the Expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
RAWALPINDI—CONCLUDED. — JHELUM.	72	Jhelum ...	3,044	7,610	...	...	7	...		10,661	158	3,765
	73	Pind Dadan Khan ...	1,716	2,759	...	...	...	...	...	4,475	6	758
RAWALPINDI.	74	Rawalpindi ...	10,939	26,960	...	..	43	2,688	...	40,630	132	9,847
	75	Murree ...	6,372	887	...	..	1,049	...	...	8,308	209	1,735
ATTOCK.	76	Hazro ...	1,773	3,091	...	...	...	50	...	4,914	79	1,264
	77	Pindigheb ...	303	1,945	...	...	...	...	...	2,248	...	232
MIANWALI.	78	Mianwali ...	1,018	3,064	..	..	...	...	...	4,082	...	636
	79	Kalabagh ...	606	1,940	...	522	...	...	...	3,068	...	642
	80	Bhakkar ...	920	1,744	..	...	...	...	...	2,664	...	570
	81	Isa Khel ...	576	1,522	...	...	...	...	...	2,098	...	300
MONTGOMERY.	82	Montgomery ...	1,927	2,175	...	...	...	30	...	4,132	...	1,995
	83	Kamalia ..	1,071	2,629	...	.		558	...	4,258	6	991
	84	Pakpattan ...	1,129	1,616	...	...	20	...	...	2,765	...	1,046
LYALLPUR.	85	Lyallpur ...	5,604	136	...	.	243	...	...	5,983	184	4,485
	86	Gojra ...	3,422	..	...	...	...	...	...	3,422	167	1,874
JHANG.	87	Jhang-Maghiana ...	4,211	7,909	...	...	29	...	...	12,149	33	956
	88	Chiniot ...	1 227	3,464	...	...	2	180	...	4,873	...	1,023
MULTAN. — MULTAN	89	Multan ...	12,198	15,842	...	230	998	...	...	29,268	53	17,506
	90	Shujabad ...	900	2,155	...	...	...	48	...	3,103	...	1,073
MUZAFFARGARH.	91	Muzaffargarh ...	1,250	2.055	...	..	50	...	...	3,355	...	566
	92	Khangarh ...	843	1,453	...	...	...	...	...	2,296	...	367
	93	Alipur ...	842	1,326	...	...	...	..	...	2,168	...	696
	94	Leiah ..	1,467	2,036	...	...	5	...	...	3,508	...	530
	95	Karor ...	1,044	1,658	...	...	...		...	2 702	...	285
DERA GHAZI KHAN.	96	Dera Ghazi Khan ...	3 839	4,741	...	...	234	428	...	9,242	...	2,259
	97	Jampur ...	1,342	2.338	...	...	..	68	...	3,748	.	856
	98	Dajal ...	1,006	2,129	...	...	...	...		3,135	...	602
	99	Rajanpur ...	730	1,130	...	...	...	139	...	1,999	...	476
	100	Mithankot ...	1,114	973	...	...	...	...	...	2,087	...	426
		GRAND TOTAL ...	2,72,293	4,26,219	177	4,908	46,989	10,956	14,115	7,75,657	50,131	3,19,801
		GRAND TOTAL FOR 1914-15.	2,68,271	4,21,634	...	6,489	33,534	8,648	1,312	7,39,888	51,555	2,96,630

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
			Water-supply.		*Drainage.*						
Police establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road clearing and watering) and latrines.	Health Officer and Sanitary Inspector.	Hospitals and dispensaries.	Plague charges	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	17	3,940	...	...	...	643	9,345	...	9,145	638	567
48	10	822	...	4,531	...	1	2,770	..	6,341	131	25
...	4	9,983	...	3 663	...	48,582	35,118	3,107	28,690	3,731	738
...	...	1.944	..	3.300	...	316	11,830	...	4,258	...	14
29	...	1,372	...	...	2,807	32	3,924	...	4,404	730	150
1,106	2	1,340	...	...	..	..	897	...	3,396	136	...
1,023	...	1,659	...	757	898	...	2,817	...	5.269	291	2
...	...	642	...	..	...	...	4,523	...	2.884	...	6
...	...	570	...	...	...	24	1858	...	4,537	56	26
...	...	300	1,198	..	...	48	1,292	...	2,692	...	36
743	3	2.741	.	1,675	..	...	3,560	...	6,475	151	...
79	3	1,079	160	...	...	..	2,160	...	2,535	415	284
73	...	1,119	...	135	...	...	2,090	...	3,599	105	214
...	16	4,685	29,282	11,226	...	276	23,625	580	11.634	566	819
1,354	17	3.412	..	1,700	...	294	6,019	...	4,631	609	...
...	19	1,008	798	387	320	271	12,821	468	14,108	3,866	230
...	...	1,023	...	...	3,789	34	7,206	397	5,609	1,200	107
376	352	18,087	2	840	744	601	50,292	...	23,822	1,876	997
...	7	1,080	...	171	12,737	23	3,008	...	3,377	...	153
1,124	5	1 695	...	4	...	68	2,608	...	2.019	55	...
...	4	371	...	...	...	...	1.176	...	1,733	...	30
694	11	1,401	...	25	...	91	1,606	...	2,725	...	30
...	...	530	...	1	...	67	2,029	...	5,551	...	156
631	...	866	..	...	..	4	1,176	..	2,362	...	...
...	..	2,259	1,15,251	10,634	...	...	9,196	...	6,251	...	636
...	...	856	...	...	1,147	...	2,107	...	2,783	...	174
...	...	602	...	282	890	...	1,855	..	1,989	...	174
...	...	476	...	...	...	...	1,344		1,916	...	...
...	...	426	..		...	...	1,127	...	1,761	...	48
38,674	764	4,09,370	3,26,349	3,18,877	3,03,100	1,43,737	8,42,344	56,279	6,89,831	50,736	20,285
50,703	663	3,99,612	4,08,090	3,34,827	2,83 215	1,10 685	8,86,554	...	6,48,163	35,206	17,880

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works.* (a)				Total.
							Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	745	123	...	435	350	60	901	1,034	1,635	...	25,621
...	88	89	164	338	...	566	264	18	1,158	...	16,484
...	868	111	...	3,927	117	270	4,336	...	12,209	204	1,45,671
...	528	99	...	...	762	...	1,177	565	5,722	75	28,641
...	41	65	...	733	...	...	377	2,185	1,110	..	16,558
...	49	...	...	167	...	...	...	450	591	...	5,686
...	19	...	120	3	...	...	12	81	582	24	10,975
...	...	...	...	24	...	..	72	1,102	...		8,611
...	86	...	13	86	...		24	...	405	3	7,118
..	...	..	...	...	...	..	...	74	...	...	5,340
...	90	...	217	7,198	...	..	784		3,255	...	23,405
...	24	...	...	393	...	24	60	...	30	...	6,085
...	34	91	...	60	...	...	282	7,413	43	...	14,064
...	4,559	...	...	3,006	...	..	696	1,799	9,922	3	97,993
...	...	...	...	1,678	...	...	...	9,003	1,522	...	25,456
218	48	...	...	2,124	1	76	3,990	96	7,454	43	47,418
575	...	...	...	...	...	...	513	17	86	3	19,536
...	1,054	262	...	5,543	700	181	1,775	1,039	23,478	80	1,13,286
...	...	72	62	31	...	...	274	326	133	16	20,383
...	1	...	....	2	..	...	133	51	4,742	...	9,583
...	..	...	...	...	...	...	143	439	...	...	3,421
...	36	...	...	7	...	...	223	494	...	...	5,237
...	43		...	119	...	..	387	...	44	395	8,792
...	94	...	23	174	...	...	153	704	...	...	4,690
...	...	101	...	3,950	84	...	928	7,301	10,847	1,235	1,66,414
...	...	...	1	...	84	...	239	84	116	13	6,748
...	146	...	131	...	...	...	160	205	...		5,832
...	20	...	...	...	...	...	149	859	736	261	5,285
...	...	...	...	...	...	...	157	2,950	417	...	6,460
61,597	49,846	9,852	4,066	1,71,408	5,879	6,598	1,13,763	1,47,905	5,60,889	9,107	38,92,448
...	38,454	7,982	5,167	1,67,902	13,090	7,030	1,08,139	1,87,556	6,53,465	8,470	39,21,875

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and colleges.	Contributions.	Libraries, museums, ménageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,394	2,236	...	3,630	12,761	...	...	...	...	627
11,581	...	...	11,581	...	...	...	...	...	...
5,008	11,006	3,741	19,755	81,919	...	1,328	...	...	2,448
3,955	24	...	3,979	...	...	2,168	...	...	352
6,955	...	...	6,955	...	...	281	...	...	319
2,872	1,177	...	4,049	...	...	...	...	...	...
9,257	435	...	9,692	...	...	...	...	...	249
4,434	192	...	4,626	...	...	...	...	...	23 8
6,379	512	...	6,891	...	...	...	...	...	...
3,023	968	...	3,991	...	...	...	...	...	3 6
4,070	897	16	4,983	...	...	...	...	...	311
416	2,028	...	2,444	...	...	...	...	...	156
...	1,266	...	1,266	...	...	...	...	...	133
11,314	...	136	11,450	...	...	...	...	...	386
11,094	779	100	11,973	...	...	...	...	...	105
10,913	3,744	10	14,667	1	...	...	...	9	...
8,812	2,186	5	11,003	...	...	...	...	...	277
26,951	6,834	937	34,722	22,965	...	3,915	...	...	2,706
6,362	459	...	6,821	...	...	...	...	...	17
1,692	...	...	1,692	...	...	...	...	...	161
600	...	...	600	...	...	...	...	...	149
3,998	...	...	3,998	...	...	...	...	...	203
7,772	...	...	7,772	...	...	...	...	...	196
1,002	12	...	1,014	...	...	...	...	...	134
2,182	1,452	...	3,634	...	...	...	...	...	...
5,582	...	...	5,582	...	...	...	...	...	...
1,440	150	...	1,590	...	...	...	...	...	...
5,220	...	...	5,220	...	...	...	...	...	...
1,176	225	...	1,401	...	...	...	...	...	...
5,75,906	1,79,121	17,431	7,72,458	1,56,857	36,360	1,07,015	—25	2,130	37,988
5,26,014	1,46,617	11,051	6,83,682	1,49,247	40,415	38,127	...	6,687	29,715

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49
MISCELLANEOUS—*concluded.*													
Other items—concluded.													
Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor-house charges.	Leper asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
359	...	2,883	106	...	6	...	...	164	3,290	...	...	7,435	7,435
686	...	1,461	10	...	6	...	...	...	...	...	...	2,163	2,163
2,159	...	425	598	...	1,084	200	...	1,227	815	...	...	8,956	10,284
437	...	*8,100	15	...	273	...	...	...	189	...	...	9,366	11,534
460	...	...	..	...	347	...	...	...	320	...	...	1,446	1,727
145	...	852	...	...	...	...	...	...	...	...	...	997	997
333	...	196	33	...	9	...	...		10	...	...	830	830
210	...	...	...	...	...	...	...	...	79	...	...	527	527
...	...	...	6	...	...	...	...	...	85	...	...	91	91
179	...	50	...	...	...	...	...	...	26	...	...	291	291
414	...	701	56	...	...	...	...	...	28	...	...	1,510	1,510
44	...	277	5	...	...	...	...	...	3	...	...	485	485
46	...	105	...	...	17	...	...	58	5	...	...	364	364
655	...	2,263	72	...	46	...	...	12	351	...	...	3,785	3,785
678	...	313	32	...	7	6	...	...	8,836	...	...	9,977	9,977
1,051	...	...	27	...	1,138	...	...	...	5	...	...	2,221	2,[illegible]
616	...	73	...	...	144	...	...	...	...	...		1,110	1,[illegible]
2,568	...	...	132	387	986	200	...	740	957	...	...	8,676	12,5[illegible]
314	..	2	4	...	75	...	...	...	2	...	...	414	41[illegible]
80	...	692	10	...	3	...	...	...	22	...	...	968	968
...	...	1,162	2	...	...	...	...		50	...	...	1,363	1,363
205	...	...	...	...	3	...	...	...	...	...	...	411	411
328	...	...	...	...	48	...	...	...	12	...	...	584	584
66	..	9	1	...	10	...	...	...	159	...	...	379	379
...	...	...	29	...	...	...	...	...	1,014	...	...	1,043	1,043
...	...	513	2	...	134	...	...	106	1	...	...	756	756
...	...	927	...	...	...	...	...		...	...	...	927	927
137	...	...	...	...	...	...	...	...	1,083	...	...	1,220	1,220
...	...	...	...	...	...	...	...	...	839	...	...	839	839
59,811	1,046	68,943	4,697	2,797	20,733	22,077	4,953	3,854	1,31,327	5,16,131	3,234	8,77,591	10,23,071
56,066	1,000	91,836	5,557	3,502	20,882	22,930	5,943	3,491	2,63,103	2,16,991	2,568	7,23,584	8,58,813

* Forest charges in Murree Municipality.

No. III.

in the Punjab during the year ending 31*st March* 1916.

III. OF 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	EXTRAORDINARY AND DEBT.									BALANCE.				
	Investment				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Savings Bank.	Payment to sinking fund.	Payment of loans.	Permanent.	Other.	Deposits.	Total.	Total disbursement.	Deposits.	Actual balance.	Total.	GRAND TOTAL.	REMARKS.
Rs.	Rs.	R.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
64,048	...	...	...	...	...	...	...	...	64,048	....	5,434	5,434	69,482	
35,525	...	...	...	...	...	...	...	...	35,525	...	6,788	6,788	42,313	(*h*) Exclusive of invested balance, Rs. 9,000.
3,08,242	400	...	...	11,962	...	...	...	12,362	3,20,604	...	31,338	(*h*) 31,338	3,51,942	*Liabilities.*—Balance of loans, Rs. 18,690.
54,406	...	...	...	3,615	20	...	...	3,635	58,041	...	4,978	(*i*) 4,978	63,019	*Liabilities.*—Balance of loans, Rs. 50,575.
31,526	...		...	800	...	...	146	946	32,472	872	5,537	6,409	38,881	(*i*) Exclusive of invested balance, Rs. 10,000.
14,320	...	...	...	...	30	...	...	30	14,350	...	10,199	10,199	24,549	*Liabilities.*—Balance of loans, Rs. 4,842.
27,238	...	...	...	...	25	...	...	25	27,263	...	22,737	(*j*) 22,737	50,000	(*j*) Exclusive of invested balance, Rs. 9,000.
17,474	...	...	...		...	...	...	...	17,474	...	4,398	4,398	21,872	
17,334	...	...	...	...	...	...	...	...	17,334	...	10,401	10,401	27,735	
12,020	...	...	...	...	...	...	...	...	12,020	...	7,409	7,409	19,429	
36,771	...	...		...	...	...	...	...	36,771	842	3,874	4,716	41,487	
14,351	...	...	...	...	...	...	...	...	14,351	...	7,349	7,349	21,700	
19,578	...	...	...	...	...	...	...	...	19,578	...	8,049	8,049	27,627	
1,23,896	...	...	...	...	...	...	225	225	1,24,121	6,246	1,11,167	1,17,413	2,41,534	
54,240	...	...	...	...	...	...	977	977	55,217	60	9,203	9,263	64,480	
77,474	...	...	...	...	20	...	4,694	4,714	82,188	4,573	39,609	44,182	1,26,370	
37,545	...	...	...	...	...	...	2,219	2,219	39,764	..	20,208	20,208	59,972	
2,30,919	...	...	...	5,685	55	...	9,390	15,140	2,46,059	641	3,20,933	3,21,574	5,67,633	*Liabilities.*—Balance of loans, Rs. 74,024.
31,801	...	...	...	...	...	...	...	...	31,801	...	3,791	3,791	35,592	
17,393	...	...	...	...	120	...	...	120	17,513	..	10,912	10,912	28,425	
8,051	...	...	...	...	135	...	...	135	8,186	...	4,014	4,014	12,200	
13,215	...	...	...	...	77	...	...	77	13,292	784	15,304	16,088	29,380	
21,186	...	...	...	...	...	...	...	...	21,186	393	16 916	17,309	38,495	
9,651	...	...	...	...	...	...	...	...	9,651	...	6,836	6,836	16,487	
1,82,592	...	...	...	...	410	...	54,158	54,568	2,37,160	600	1,69,443	1,70,043	4,07,203	
17,690	...	...	...	...	170	..	...	170	17,860	...	4,286	4,286	2 ,146	
12,086	...	...	...	...	40	...	...	40	12,126	309	13,419	13,728	25,854	
14,200	...	...	...	...	...	...	...	...	14,200	...	4,083	4,083	18,283	
11,213	...	...	...	...	20	...	...	20	11,233	839	3,130	3,969	15,202	
70,29,861	5,700	21,063		3,05,557	7,081	20,121	94,339	4,63,861	74,93,721	87,059	34,87,533	(*k*)35,74,592	1,10,68,314	(*k*) Total invested balance, Rs. 70,700.
67,53,117	10,900	10,31,594	...	2,79,703	40,547	2,19,507	31,813	16,14,064	83,67,181	1,33,531	35,10,548	36,44,079	1,20,11,260	Total liabilities balance of loans, Rs. 37,01,758.

FORM No. IV.

STATEMENT SHOWING THE QUANTITY OR VALUE OF THE PRINCIPAL ARTICLES IMPORTED INTO, AND TAXED BY, THE SEVERAL MUNICIPALITIES IN THE PUNJAB

DURING THE YEAR

1915-16.

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by, consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
AMBALA.	HISSAR.	1	Hissar ...	17,162	249,199	9,522	201,986	7,866	11 30 12	10,105	5,426	7,540	5,116	0 17 9
		2	Hansi ...	14,576	233,810	8,307	181,396	6,540	12 17 10	9,978	6,237	8,606	5,379	0 23 9
		3	Bhiwani ...	31,100	666,998	13,394	548,263	11,138	17 25 3	73,849	5,770	32,543	2,543	1 1 14
		4	Sirsa ...	14,629	894,565	9,396	685,378	9,186	60 20 14	23,075	4,808	16,941	3,530	1 6 5
	ROHTAK.	5	Rohtak ...	19,862	148,536	5,894	130,913	5,339	6 23 10	8,344	3,520	8,312	3,506	0 16 12
		6	Jhajjar ...	10,617	111,620	3,707	98,331	3,282	9 10 7	5,536	1,679	5,283	1,600	0 19 14
		7	Beri ...	7,798	122,811	2,958	104,498	2,567	13 16 0	4,305	1,345	3,204	1,203	0 16 7
		8	Bahadurgarh	4,990	63,105	2,120	53,969	1,834	10 32 9	2,341	1,099	2,137	999	0 17 2
		9	Gohana ...	5,488	50,845	1,696	46,264	1,550	8 19 14	3,412	891	3,407	889	0 25 1
		10	Sonepat ...	12,014	221,872	9,014	115,482	4,759	9 24 8	6,825	3,889	4,772	2,684	0 15 14
	GURGAON.	11	Rewari ...	24,780	275,712	9,042	202,323	6,665	8 6 9	38,987	7,310	25,350	4,753	1 0 15
		12	Palwal ...	9,485	87,680	3,530	55,851	2,456	5 35 9	7,371	2,764	6,613	2,480	0 27 14
		13	Firozpur-Jhirka	5,719	54,340	2,289	47,975	2,012	8 15 9	1,856	696	1,792	672	0 12 9
		14	Hodal ...	5,468	75,976	2,709	63,085	2,283	11 21 8	3,202	1,601	2,790	1,395	0 20 7
		15	Ballabgarh ...	4,053	198,734	10,033	121,395	6,320	29 38 1	2,707	1,523	2,523	1,420	0 24 14
		16	Faridabad ...	4,487	42,006	2,201	34,619	1,796	7 28 10	1,774	998	1,412	795	0 12 9
	KARNAL.	17	Karnal ...	21,018	504,033	21,340	249,178	10,704	11 34 3	11,477	7,643	9,930	6,745	0 18 14
		18	Panipat ...	26,342	221,874	7,598	182,672	6,246	6 37 6	9,072	5,577	7,135	4,481	0 10 13
		19	Kaithal ...	12,912	158,793	5,356	134,771	4,508	10 17 8	4,069	2,315	4,030	2,294	0 12 8
		20	Shahabad ...	11,054	206,550	3,697	82,003	1,715	7 16 12	5,851	3,780	4,184	2,747	0 15 2
		21	Thanesar ...	4,719	59,047	1,661	46,992	1,231	9 38 5	3,296	1,332	2,097	609	0 17 12
	AMBALA.	22	Ambala ...	24,493	765,436	24,912	284,362	9,328	11 24 6	13,117	6,590	11,457	5,759	0 18 11
	AMBELA.	23	Jagadhri ...	12,045	200,706	4,460	200,706	4,460	16 26 8	9,044	3,525	9,044	3,525	0 30 1
		24	Rupar ...	6,935	131,362	2,705	119,881	2,299	17 11 5	8,722	2,734	5,595	1,756	0 32 4
		25	Sadhaura ...	7,774	73,665	1,265	73,094	1,245	9 16 1	3,188	2,092	2,449	1,608	0 12 10
		26	Buriya ...	4,272	35,977	769-11-3	35,975	769-11-3	8 16 13	1,019	510-7-9	1,019	510-7-9	0 9 8
	SIMLA.	27	Simla ...	33,316	236,768	14,798	233,872	14,617	7 0 13	...	27,566	...	22,478	...
JULLUNDUR.	HOSHIAR-PUR.	28	Hoshiarpur ...	20,583	175,677	7,161	162,978	6,575	7 36 12	6,852	2,550	6,622	2,464	0 12 14
		29	Urmar-Tanda	7,016	70,395	3,226	66,551	3,050	9 19 7	3,812	694	3,761	683	0 21 7
	JULLUNDUR.	30	Jullundur ...	55,364	332,680	10,560	326,328	10,353	5 35 15	21,765	8,162	18,400	6,900	0 13 5
		31	Kartarpur ...	8,631	51,914	1,857	84,610	1,755	5 25 5	2,987	1,120	2,955	1,108	0 13 12
		32	Phillaur ...	5 224	42,173	1,379	33,055	1,105	6 13 2	1,596	499	1,245	461	0 9 9
		33	Nurmahal ...	7,178	82,058	2,071	70,448	1 701	9 32 9	1,338	418	1,235	386	0 6 14
		34	Rahon ...	6,292	26,098	1,556	20,673	1,328	3 11 7	1,757	549	1.694	530	0 10 12
		35	Banga ...	4,602	25,950	1,132	33,916	2,237	7 14 13	3,824	1,194	2,739	857	0 23 13
		36	Nakodar ...	8,859	73,431	2,389	57,947	1,899	6 17 2	2,757	861	2,188	765	0 9 14
	LUDHIANA.	37	Ludhiana ...	43,152	30,307	5,638	18,477	3,420	0 17 2	37,609	18,804	27,702	13,851	0 25 11
		38	Jagraon ...	15,099	97,224	1,961	90,837	1,841	6 1 10	9,613	4,062	7,797	3,388	0 20 12
		39	Raekot ...	7,510	60,597	2,389	43,260	1,777	5 30 7	5,899	1,843	4,905	1,536	0 26 2
LAHORE.	FEROZE-PORE.	40	Ferozepore ...	24,678	749,714	8,666	717,548	7,633	29 3 1	36,067	6,459	23,917	4,029	0 38 12
		41	Fazilka ...	10,935	972,701	11,714	+603,300	+ 7,045	54 36 12	9,622	2,165	9,405	2,117	0 34 3
		42	Mukhtsar ...	8,834	206,346	4,069	125,975	2,805	14 10 7	16,333	3,738	15,876	3,650	1 31 14
		43	Zira ...	4,378	67,710	1,713	59,428	1,485	13 22 15	3,675	1,079	3,039	900	0 27 10
	LAHORE	44	Lahore ...	210,270	1,666,910	91,314	1,425,510	78,926	6 31 8	113,288	56,644	87,966	43,983	0 16 12

16	17	18	19	20	21	22	23	24	25
	Unrefined sugar.				Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Mds.	Rs.	Mds	Rs.	Mds. S. C
8,406	1,387	7,373	1,215	0 17 3	3,136	2,940	2,998	2,811	0 7 0
17,008	2,127	14,704	1,839	1 0 5	2,027	1,902	1,905	1,788	0 5 4
124,738	5,847	57,643	2,702	1 34 2	6,757	6,757	6,473	6,473	0 8 5
45,496	3,081	40,716	2,758	2 31 5	3,211	3,211	3,052	3,052	0 8 6
7,141	1,340	7,114	1,335	0 14 6	2,938	2,938	2,933	2,933	0 5 14
7,829	489	7,491	468	0 28 3	1,179	1,106	1,170	1,097	0 4 6
4,357	404	3,980	364	0 20 7	1,108	1,039	1,009	946	0 5 2
3,529	441	3,432	429	0 27 8	324	405	279	349	0 2 4
3,000	375	2,520	315	0 18 9	525	492	507	475	0 3 12
6,210	1,455	5,650	1,324	0 18 13	1,910	1,910	1,645	1,645	0 5 7
61,645	4,816	40,243	3,144	1 24 15	3,842	3,602	3,316	3,109	0 5 6
28,248	3,531	19,760	2,470	2 3 5	1,088	1,020	983	921	0 4 2
5,533	514	5,191	482	0 36 5	567	354	438	274	0 3 1
7,832	979	9,061	758	1 4 5	477	449	454	427	0 3 5
14,271	1,748	11,853	1,482	2 37 0	696	696	582	582	0 5 13
4,802	1,125	4,108	936	0 36 10	418	418	393	393	0 3 8
12,414	1,986	5,763	1,044	0 10 15	3,369	2,634	3,133	2,450	0 5 15
11,160	1,748	8,828	1,382	0 13 6	2,984	2,331	2,740	2,140	0 4 3
7,128	1,158	6,898	1,130	0 21 6	2,001	1,563	1,993	1,556	0 6 3
6,900	1,072	6,022	954	0 21 13	905	707	827	646	0 3 0
4,809	589	4,566	555	0 38 11	2,139	1,671	1,936	1,516	0 16 7
9,711	2,136	9,324	2,051	0 15 4	3,530	2,647	3,246	2,435	0 5 5
7,305	978	7,305	978	0 24 4	2,338	1,461	2,338	1,461	0 7 12
9,797	1,310	7,671	1,043	1 4 4	950	715	865	651	0 5 0
2,591	983	2,170	825	0 11 2	518	347	500	304	0 2 9
1,694	220-5-6	1,694	220-5-6	0 15 13	295	222-5-3	295	222-5-3	0 2 12
...	7,323	...	5,043	...	7,428	11,143	6,984	10,477	0 8 6
9,611	1,196	9,374	1,146	0 18 3	3,638	2,280	2,783	1,715	0 5 5
3,939	354	3,777	350	0 21 9	285	249	255	230	0 1 7
14,592	1,824	13,864	1,733	0 10 0	6,550	6,550	6,316	6,316	0 4 9
3,011	377	2,901	363	0 13 7	576	576	568	568	0 2 11
4,549	427	3,971	373	0 30 6	570	358	536	337	0 4 2
2,543	239	2,207	208	0 12 4	563	352	552	345	0 3 1
2,098	197	2,047	192	0 13 0	519	324	454	284	0 2 14
3,723	351	3,118	291	0 27 2	326	204	312	195	0 2 11
5,357	502	4,318	403	0 19 8	743	465	609	381	0 2 12
21,461	5,365	16,060	4,015	0 14 14	6,125	9,202	5,144	7,731	0 4 12
9,809	3,185	8,471	1,954	0 22 8	1,118	1,511	1,103	1,493	0 2 15
11,476	1,824	10,331	1,626	1 15 1	372	351	368	347	0 1 15
60,448	5,667	45,739	4,288	1 34 2	5,528	3,455	4,560	2,813	0 7 5
20,321	1,954	19,774	1,885	1 32 0	2,237	1,747	2,151	1,680	0 7 13
24,757	2,185	23,874	3,107	2 28 2	1,918	587	1,887	568	0 8 9
5,074	714	4,775	672	1 8 9	471	430	445	406	0 4 1
74,400	18,600	57,996	14,499	0 11 0	50,828	63,535	46,585	58,231	0 8 14

26	27	28	29	30	31	32	33	34	35
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(Net) average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
345,837	23,934	290,403	21,004	16 36 13	53,144	1,039	53,144	1,039	3 1 6
310,415	21,575	291,290	17,675	19 39 6	15,072	718	15,072	718	1 0 6
...	40,700	...	30,406	...	31,142	341	31,142	341	1 0 0
					Heads.		Heads.		Heads.
1,055,670	26,827	1,031,810	24,335	70 21 4	7,146	734	7,146	734	·48
					Rs.		Rs.		Rs. A. P.
...	20,516	...	18,444	...	...	2,065	...	2,065	...
209,319	8,628	194,880	8,080	18 14 3	...	763	...	763	...
309,538	6,708	288,278	6,0 0	36 39 0	...	...	...	...	...
...	5,080	...	4,613	...	1,007	360	1,007	360	...
61,353	4,452	56,202	4,225	10 13 6	14,600	227	14,600	227	2 10 11
270,441	19,616	160,510	13,756	13 14 6	33,780	1,151	33,780	1,151	2 12 11
711,928	34 030	599,054	23.748	24 7 0	71,497	4,164	71,447	4,164	2 14 2
232,090	13,273	145,089	11,523	15 11 14	15,467	514	15,497	514	1 10 1
91,102	4,744	80,428	4,056	14 2 9	6,606	466	6,606	466	1 2 6
97,709	6,936	81,876	5,977	14 38 15	8,750	407	8,750	407	1 9 7
227,487	15.417	146,337	11,061	36 4 4	...	169		169	...
68,107	5,479	40,841	4,646	9 4 1	1,851	288	1,851	288	0 [illegible] 7
616,624	40,308	342,253	26,608	16 9 7	52,669	2,497	52,669	2,497	2 8 1
297,744	21,054	247,853	17,464	9 16 6	...	3,686	...	3,686	...
190.772	11,645	166,120	10,718	12 34 10	27,908	1,463	27.908	1,463	2 2 7
238,110	10.376	108,794	7,016	9 33 11	32,566	1,217	32,566	1,217	2 15 2
78,690	5,737	64,385	4,317	13 25 12	...		...	...	...
871,272	48,399	383,612	30,764	15 26 8	58,790	1,904	58,773	1,903	2 6 5
235,112	14,383	235,112	15,383	19 20 12	...	...	...	...	...
							Heads.		Heads.
205,758	12,662	176,976	9,942	25 20 12	3,349	500	3,349	500	·5
							Rs.		Rs. A. P.
107,394	7,124	97,624	5,484	12 22 4	12,540	365	12,540	365	1 9 10
15,391	2,534	15,391	2,534	3 9 8	8,935	385	8,935	385	2 1 5
...	98,787	...	89,494	...	...	15,371	...	15,283	...
296,465	20,256	280,960	18,769	13 26 0	45,250	1,414	45,250	1,414	2 3 2
82,576	6,040	78,206	5,793	11 5 14	42,894	670	42,894	670	6 1 10
1,095,060	42 601	1,074,242	40.016	19 16 4	118.976	3,718	118,976	3,718	2 2 4
78,763	5,256	74,703	5,086	8 21 9	7,310	228	7,310	228	0 13 6
75,489	3,717	63,871	3,268	12 9 1	61,639	965	61,639	965	11 12 9
108, 70	4,239	95,500	3,732	13 12 3	5,285	168	5,285	168	0 11 9
37,666	3.339	30,192	3,043	4 31 15	13,263	211	13,263	211	2 1 9
44,359	4,251	33,916	3,580	7 14 13	1,533	106	1,533	106	0 5 4
119,813	5,439	101,183	4,601	11 16 14	23,590	369	23,590	369	2 10 7
629,961	67,890	524,047	51,472	12 5 12	185,060	3,491	185,060	3,491	4 4 7
120,447	12,809	108,934	11,569	7 9 12	5,964	373	5,964	373	0 6 4
97,599	7,558	78,009	6,426	10 15 8	17,487	273	17,487	273	2 5 3
1,045,116	43,448	889,063	31,965	36 1 1	10,830	797	10,830	797	0 7 0
1,081,573	19,838	634,730	14,793	57 30 14	8,886	303	8,886	303	0 12 11
345,491	13,094	263,565	11,627	29 33 7	14,478	226	14,478	226	1 10 8
85,530	4,902	77,762	4,397	16 24 12	5,308	83	5,308	83	1 3 4
...	354,697	...	313,569	...	...	53,542	...	44,348	...

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
...	...	...	...	...	49,311	1,307	47,663	1,204	2 31 1
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	2,634	...	2,246	...
...	...	...	...	...	...	...	...	...	...
941	294	941	294	0 1 14	...	1,339	...	1,338	...
85	16	85	16	0 0 5	12,298	401	12,218	396	1 6 0
37	7	37	7	0 0 3	12,046	558	11,750	540	1 20 4
51	10	51	10	0 0 7	...	258	...	243	...
281	53	281	53	0 2 1	8,531	223	7,740	173	1 16 15
943	295	893	279	0 2 15	3,046	565	2,429	478	0 8 1
...	...	...	...	...	137,684	1,794	137,574	1,791	5 22 1
...	...	...	...	...	15,088	248	14,855	244	1 22 10
33	13	33	13	0 0 4	7,238	265	5,100	98	0 35 11
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	14,559	1,820	4,331	541	1 2 12
...	...	...	...	...	4,042	379	1,439	133	0 12 13
314	98	314	98						
				0 0 10	107,480	2,393	94,271	1,407	4 19 7
215	67	119	37	0 0 3	...	1,246	...	1,151	...
		Exempt			77,820	1,786	75,806	1,629	5 34 13
...	...	...	...	...	10,355	809	7,440	581	0 26 15
463	141	425	129	0 3 10	2,381	291	1,603	221	0 13 9
143	54	122							
			46	0 0 3	151,966	4,534	149,064	4,243	6 3 5
1,060	265	1,060							
			265	0 3 8	22,026	2,241	22,026	2,241	1 33 2
728	183			0 3 2	33,651	1,408	30,689	1,077	4 17 0
225	98	544	137	0 1 2	17,228	464	17,074	437	2 9 10
6	2	216	95		4,238	402	4,238	390	0 15 11
		6	2	...					
5,289	5,289	2,941	2,941	0 3 8	...	13,586	...	11,052	...
223	56	169	43	0 0 5	68,464	3,048	66,922	2,820	3 10 1
110	22	104	22	0 0 9	78,316	800	77,585	718	11 2 5
3,152	788	2,872	718	0 2 1	131,443	5,480	103,319	5,304	1 34 13
474	89	474	89	0 2 4	5,218	376	5,027	361	0 23 5
401	76	401	76	0 3 1	10,670	340	10,587	333	2 1 1
567	106	556	104	0 3 2	8,619	564	7,926	503	1 4 3
49	10	49	10	0 0 5	7,000	316	6,824	302	1 3 6
147	28	116	22	0 1 0	9,422	476	8,644	411	1 35 2
343	64	339	63	0 1 8	10,872	350	10,479	328	1 2 11
...	...	...	...	...	83,522	2,610	75,499	2,359	1 12 0
410	52	410	52	0 1 1	30,295	470	29,959	445	1 39 11
...	...	...	...	...	8,677	186	8,646	185	1 6 1
4,856	1,214	4,012	1,003	0 6 8	140,167	3,983	132,477	3,590	5 14 12
630	118	626	117	0 2 4	18,003	1,202	14,153	946	1 11 9
285	36	285	36	0 0 7	15,437	723	14,848	680	1 27 4
84	7	84	7	0 0 12	5,584	505	5,507	499	1 32 9
...	...	...	...	...	...	50,715	...	48,459	...

46	47	48	49	50	51	52	53	54	55
CLASS IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS.					CLASS V.—DRUGS, GUMS, SPICES AND PERFUMES.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
58,398	2,738	56,023	2,627	3 4 2	20,558	921	15,355	678	0 14 3
28,533	1,461	28,058	1,439	1 14 9	9,667	418	9,623	416	0 10 6
3,74,290	9,594	3,46,808	8,200	11 2 1	3,43,034	7,821	99,037	3,726	3 3 0
88,253	2,758	84,449	2,640	5 12 4	56,518	1,693	47,915	1,425	3 4 5
2,75,668	12,923	2,73,496	12,821	13 12 4	26,707	1,252	26,252	1,230	1 5 2
28,401	887	27,958	873	2 10 1	12,226	382	12,138	379	1 2 3
35,479	1,109	34,553	1,080	4 6 10	4,405	138	3,762	118	0 7 9
18,876	590	18,752	586	3 12 2	2,912	91	2,912	91	0 9 4
16,278	509	16,278	509	2 15 11	4,608	211	4,413	202	0 13 0
38,032	1,794	37,414	1,765	3 1 10	10,046	471	9,834	461	0 13 1
95,776	2,993	61,152	1,911	2 7 6	...	...	...	...	...
17,941	841	17,493	820	1 13 6	17,152	804	17,067	800	1 12 9
...	...	...	...	...	1,836	58	1,836	58	0 5 2
10,582	497	10,566	496	1 14 11	...	...	...	...	...
13,264	625	13,114	618	3 3 9	1,286	54	1,286	54	0 5 1
11,280	477	11,200	469	2 7 11	5,367	67	4,627	233	1 0 5
73,439	2,295	71,800	2,244	3 6 8	61,893	2,952	55,171	2,639	2 10 0
...	2,423	...	2,045	...	1,08,840	4,571	63,587	2,660	2 6 7
60,880	1,903	59,733	1,867	4 10 0	36,004	1,338	35,278	1,310	2 11 9
27,139	848	26,865	840	2 6 11	31,079	1,107	30,118	1,076	2 11 7
7,067	221	6,866	215	1 7 3	13,062	536	12,372	508	2 9 11
1,63,498	6,800	1,59,066	6,612	6 7 11	25,314	1,723	24,458	1,355	1 0 0
26,133	1,870	26,133	1,870	2 2 8	1,72,906	3,925	1,72,906	3,925	14 4 4
30,352	951	28,836	903	4 2 6	30,616	959	28,619	896	4 2 0
19,965	629	19,456	613	2 8 0	6,229	234	5,427	209	0 11 2
2,260	100-5-11	2,260	100-5-11	0 8 5	...	...	...	...	...
...	6,806	...	6,547	...	...	5,302	...	4,352	...
1,11,631	3,517	90,196	2,848	4 6 1	1,45,670	4,562	87,535	2,756	4 4 1
42,360	720	41,369	695	5 14 4	13,092	341	12,839	334	1 13 3
2,09,408	6,544	2,03,072	6,346	3 10 8	92,704	2,897	87,040	2,720	1 9 1
37,289	1,199	36,889	1,187	4 4 5	7,948	249	7,948	249	0 15 8
11,645	340	11,501	337	2 3 3	4,049	127	3,965	124	0 12 2
21,074	545	20,853	540	2 14 6	12,844	401	12,395	387	1 11 8
10,142	388	10,142	383	1 9 9	12,786	400	11,326	354	1 12 10
21,145	532	20,497	516	4 7 3	13,203	414	11,929	374	2 9 6
52,439	922	52,323	918	5 14 6	22,186	693	19,407	606	2 3 1
2,82,734	13,272	2,62,817	12,339	6 1 5	1,05,226	4,841	86,693	3,979	2 0 1
34,861	1,654	33,620	1,596	2 3 9	24,169	1,051	23,463	1,018	1 9 0
18,967	803	17,825	767	2 6 0	8,320	260	7,784	243	1 0 7
3,89,438	7,190	3,84,713	6,514	15 9 5	55,456	1,733	43,840	1,370	1 12 5
...	1,696	...	1,649	...	14,691	437	14,329	429	1 4 10
39,471	670	39,137	660	4 6 11	28,223	882	27,896	872	3 2 6
16,570	330	15,963	312	3 10 4	8,208	257-4-0	8,153	255	1 13 9
...	1,03,996	...	98,159	...	5,49,920	24,840	4,43,660	19,958	2 1 9

56	57	58	59	60	61	62	63	64	65
CLASS VI.—TOBACCO.					CLOTH AND PIECE-GOODS AND ARTICLES OF CLOTHING.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
15,980	499	14,705	460	0 13 8	2,65,300	6 269	1,82,726	6,020	10 10 4
Mds.		Mds.							
2,587	705	2,174	602	0 2 4	8,636	136	6,092	95	0 6 7
Rs.		Rs.							
16,818	526	15,220	477	0 7 10	31,74,991	24,087	6,74,735	11,044	21 11 2
45,178	2,042	36,644	1,645	2 8 1	5,43,877	5,866	5,11,020	5,523	34 14 11
...	...	...	...	...	1,93,474	6,047	1,91,087	5,974	9 9 11
				Mds. S. C.					
4,470	140	3,889	122	0 14 10	1,35,337	2,707	1,33,594	2,672	12 9 3
Rs.				Rs. A. P.					
5,281	165	4,823	151	0 9 10	64,693	1,293	63,408	1,267	8 2 1
2,384	75	2,364	74	0 7 7½	61,452	1,919	58,869	1,838	11 12 9
...	...	...	...	...	88,575	1,771	87,363	1,747	16 1 1
Mds.		Mds.		Mds. S. C.					
2,234	401	2,117	334	0 7 1	1,77,489	4,214	1,71,157	4,066	14 3 11
1,904	595	1,856	580	0 3 0	3,91,056	8,147	3,41,952	7,124	13 12 9
1,671	281	1,610	272	0 6 13	1,47,024	3,063	1,43,424	2,988	15 1 11
...	...	...	...	...	33,580	717	30,457	651	5 5 3
...	...	...	...	...	46,113	1,441	45,610	1,425	8 5 6
646	155	614	143	0 6 1	67,319	1,580	66,968	1,572	16 8 4
385	140	343	133	0 3 1	37,334	874	37,334	874	8 5 2
	Mds.		Mds.						
5,531	864	5,511	861	0 10 8	2,67,108	7,514	2,28,226	6,497	10 13 9
			Rs.						
946	532	916	515	0 1 6	2,72,494	...	2,45,974	...	...
Rs.	Rs.	Rs.		Rs. A. P.					
10,986	343	10,986	343	0 13 7	2,12,169	3,135	1,99,957	3,124	15 7 9
6,701	209	6,346	199	0 9 2	9,177	143	9,052	141	0 13 1
4,042	141	3,563	126	0 12 1	70,742	1,192	67,378	1,139	14 4 3
...	...	...	...	...	4,18,518	9,812	4,09,556	9,602	16 11 2
Mds.		Mds.	Mds.	Mds. S. C.					
1,632	809	1,632	809	0 5 6	187,045	2,923	187,045	2,923	15 8 5
Rs.		R .		Rs. A. P.					
9,073	284	8,107	254	1 2 9	1,92,681	4,519	1,53,237	3,394	22 1 6
5,128	160	4,629	145	0 9 6	94,873	1,999	89,761	1,893	11 8 9
3,038	96	3,038	96	0 11 4	31,517	656	31,517	656	7 6 0
...	12,704	...	10,606	...	13,88,160	43,380	9,08,736	28,398	27 4 5
				Mds. S. C.					
3,492	644	3,396	629	0 6 10	3,02,837	4,819	2,56,956	4,100	12 7 9
		Mds.							
209	180	201	176	0 1 2	1,39,119	2,177	1,18,587	1,859	16 14 5
		Rs.		Rs. A. P.					
12,552	1,569	12,072	1,509	0 8 11	10,96,992	11,427	7,93,536	8,266	14 5 0
1,043	194	980	190	0 4 9	57,111	892	54,778	856	6 5 7
903	142	878	138	0 6 11	43,578	681	42,639	666	8 2 7
1,845	227	1,751	216	0 9 12	65,631	1,026	61,681	964	8 9 6
1,531	145	1,478	140	0 9 7	55,683	871	54,303	859	8 10 0
1,125	143	853	112	0 7 7	2,21,766	3,480	1,45,679	2,291	31 10 6
1,596	177	1,502	168	Mds. S. C.	72,950	1,139	68,588	1,072	7 11 10
				0 6 14					
Mds.		Mds.							
10,490	2,240	7,424	1,736	0 6 14	13,18,286	24,093	8,40,366	14,709	19 7 7
2,538	324	2,388	310	0 6 6	2,80,819	4,422	2,44,163	3,849	16 3 9
Rs.	Rs.								
973	149	957	147	0 5 2	1,21,231	3,787	1,05,795	3,305	14 1 5
15,829	2,968	2,549	478	0 4 2	9,27,744	12,080	6,90,509	8 991	27 15 8
3,274	793	3,139	761	0 11 7	3,84,844	5,011	3,74,246	4,873	34 1 1
2,098	555	2,040	543	0 9 4	3,11,631	4,869	3,00,355	4,693	34 0 0
410	104	406	103	0 3 11	1,08,438	1,679	1,04,391	1,616	23 13 7
...	13,625	...	11,279	...	49,42,973	85,208	42,86,765	68,736	20 6 3

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
2,86,556	6,768	2,02,736	6,489	11 13 2	37,859	890	34,730	804	2 0 4
1,12,630	3,448	1,09,266	3,390	7 7 10	25,927	604	22,788	534	1 8 11
31,78,954	24,149	6,78,473	11,102	21 13 1	1,83,513	2,130	1,20,997	1,581	3 14 3
5,88,464	6,387	5,55,292	6,039	37 15 4	85,080	1,330	79,516	1,243	5 7 2
2,18,495	6,830	2,15,684	6,743	10 13 9	66,949	2,092	62,823	1,963	3 2 7
1,55,840	3,063	1,54,103	3,028	14 8 2	8,067	121	7,305	110	0 11 0
71,350	1,426	70,065	1,400	8 15 9	6,362	96	5,366	80	0 11 0
62,102	1,932	59,416	1,849	11 14 6	11,941	187	9,432	148	1 14 3
88,575	1,771	87,363	1,747	16 1 1	10,056	151	9,224	137	1 11 2
1,85,488	4,464	1,79,075	4,313	14 14 6	29,658	927	22,545	705	1 14 0
4,60,512	9,594	4,07,136	8,482	16 6 11	...	...	...	...	...
1,51,248	3,195	1,47,456	3,114	15 8 9	20,512	641	17,600	550	1 13 8
39,297	849	34,661	753	6 1 0	...	...	...	...	...
55,215	1,726	54,482	1,703	9 15 5	...	...	...	...	...
77,761	1,907	76,745	1,878	18 15 0	...	...	...	...	...
37,696	884	37,696	884	8 6 5	7,219	226	5,632	177	1 6 3
					3,360	105	...	...	...
3,45,133	9,513	3,04,024	8,445	14 7 5	47,919	1,000	44,243	903	2 1 3
59,155	7,009	53,614	6,339	2 0 7	52,852	1,652	29,175	890	1 1 9
2,71,221	4,238	2,58,830	4,044	20 0 9	29,916	623	27,484	572	2 2 1
2,12,006	3,313	3,05,571	3,212	27 10 4	24,355	508	22,025	459	1 15 10
74,746	1,299	71,210	1,243	15 1 5	12,608	197	9,713	152	2 0 11
8,06,803	18,920	6,51,064	15,271	26 9 4	1,04,895	2,467	76,963	1,813	3 2 3
2,40,260	3,983	2,40,260	3,983	19 15 1	1,618	342	1,618	342	0 2 1
2,10,477	4,937	1,70,029	3,789	24 8 3	46,621	1,094	33,684	792	4 13 9
1,04,048	2,193	98,771	2,083	12 11 3	9,089	284	8,782	275	1 2 0
40,242	878	40,242	878	9 6 8	46	1	46	1	0 0 2
17,95,488	56,109	12,39,488	38,734	37 3 3	3,83,648	11,989	3,19,808	9,994	9 9 7
3,71,461	6,140	3,20,399	5,332	15 9 1	1,68,779	2,641	87,962	1,437	4 4 5
1,49,872	2,371	1,28,915	2,045	18 6 0	15,769	249	13,961	221	1 15 10
12,60,192	13,841	4,14,816	10,200	16 8 5	3,66,208	5,722	1,85,828	2,902	3 5 8
62,58	980	60,168	940	6 15 5	13,153	206	10,887	171	1 4 3
49,537	774	48,547	759	9 4 8	10,198	160	8,295	130	1 9 5
71,036	1,110	67,086	1,049	9 5 6	9,951	156	9,554	150	1 5 4
58,074	908	56 696	887	9 0 1	20,506	320	13,670	218	2 2 9
2,35,132	3,676	1,59,290	2,485	34 9 10	33,911	531	24,376	382	5 4 9
77,803	1,216	73,481	1,148	8 4 9	22,052	344	12,335	240	1 6 3
14,39,653	27,387	9,48,776	18,098	21 15 9	3,05,550	9,552	2,14,233	6,698	4 15 5
3,52,763	5,673	3,11,235	5,947	20 11 1	1,12,861	3,542	60,542	1,900	4 0 4
1,32,857	4,150	1,16,416	3,636	15 8 0	21,412	670	12,219	381	1 10 0
10,01,472	13,232	7,62,701	10,120	30 14 6	3,06,965	3,837	1,96,395	2,455	7 15 4
4,10,419	5,344	3,99,590	5,203	36 6 0	64,727	797	64,032	780	5 13 5
3,39,837	5,311	3,28,239	5,130	37 2 6	40,528	633	40,253	629	4 8 11
1,13,741	1,762	1,09,694	1,697	25 2 4	7,607	119	7,532	118	1 11 10
51,14,465	90,197	43,93,649	71,706	20 14 4	13,97,024	43,657	9,36,224	29,257	4 7 3

No. IV.

taxed by, the several municipalities in the Punjab during the year ending 31*st March* 1916, *taxation per head of population*—concluded.

III OF 1912.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	...	...	...	...	1 3 7	1 14 0	
9,808	307	9,747	305	0 10 8	...	1 3 5	1 11 5	
88,169	2,484	67,750	2,255	2 2 10	...	0 15 8	1 15 1	
...	...	...	...	...	...	1 10 7	2 9 7	
8,351	131	8,301	129	0 6 8	...	0 14 10	2 4 1	
...	...	...	...	...	...	0 12 2	1 4 8	
...	...	...	...	...	...	0 12 3	1 3 2	
...	...	...	...	...	...	0 14 10	1 9 6	
...	...	...	...	...	...	0 8 0	1 3 0	
...	...	...	...	...	...	1 1 6	1 13 10	
...	...	...	...	...	...	0 15 4	1 10 3	
...	...	...	...	...	...	1 3 5	1 14 1	
...	...	...	...	...	...	0 11 4	0 15 2	
...	...	...	...	...	...	1 1 6	1 9 1	
...	...	...	...	...	...	2 11 8	3 9 10	
...	...	...	...	...	...	1 0 7	1 8 2	
...	...	...	...	...	...	1 4 3	2 2 9	
...	...	...	...	...	...	0 10 7	1 5 1	
...	...	...	...	...	...	0 13 3	1 11 2	
...	...	...	...	...	...	0 10 2	1 5 2	
3,545	111	3,507	110	0 11 11	...	0 14 8	1 7 4	
...	...	...	...	...	...	1 4 1	2 8 6	
1,388	41	1,388	41	0 1 10	...	1 3 1	2 4 8	
16,160	506	15,126	474	2 2 10	...	1 6 11	2 10 11	
...	...	...	...	...	...	0 11 3	1 3 9	
...	...	...	...	...	...	0 9 6	1 0 5	
26,176	818	20,992	656	0 10 1	...	2 11 0	5 9 8	
52,313	1,636	45,922	1,441	2 3 8	...	0 14 7	1 13 1	
4,352	135	4,352	135	0 9 11	...	0 13 3	1 8 7	
96,832	1,513	88,704	1,386	1 9 7	...	0 11 6	1 5 5	
4,093	64	4,093	64	0 7 8	...	0 10 0	0 15 9	
3,695	58	3,695	58	0 11 4	300	0 10 0	1 3 8	
2,808	44	2,808	44	0 6 3	...	0 8 4	0 15 2	
4,243	66	4,243	66	0 10 9	...	0 7 8	0 14 3	
6,594	103	6,224	98	1 5 8	...	0 12 5	1 12 0	
12,296	192	12,296	192	1 6 2	...	0 8 4	0 15 6	
1,64,660	5,148	1,14,481	3,580	2 10 5	150	1 3 1	2 6 6	
...	...	...	...	...	...	0 12 4	1 8 8	
...	...	...	...	...	...	0 13 8	1 9 8	
1,27,680	1 995	1,18,272	1,848	4 12 8	...	1 4 9	2 6 4	
...	...	...	...	...	...	1 5 8	2 4 6	
36,995	715	36,185	701	4 1 7	...	1 5 1	2 6 2	
10,483	164	10,411	163	2 6 1	...	1 0 1	1 11 11	
...	1,36,762	...	1,03,106	...	350	1 7 10	3 8 3	

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by, consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
LAHORE—*concluded.*	LAHORE—*concld.*	46	Kasur ...	24,783	31,53,988 Mds.	25,370	10,95,165 Mds.	10,007	44 3 0 Mds. S. C.	2,24,643 Mds.	10,530	1,63,593 Mds.	7,903	6 12 10 Mds. S. C.
		47	Khem Karan...	5,732	59,952	2,236	53,096	1,275	5 30 14	1,933	1,161	1,898	831	0 9 12
		48	Chunian ...	7,151	35,828	2,217	33,329	1,535	4 26 7	5,222	1,843	5,026	1,727	0 28 2
	AMRITSAR.	49	Amritsar ...	1,51,339	2,666,034	83,814	2,159,986	67,500	14 10 14	129,232	64,616	79,088	39,544	0 20 14
	GURDASPUR.	50	Gurdaspur ...	5,133	25,198	1,280	24,816	1,262	4 33 6	2,549	797	2,544	795	0 19 13
		51	Dinanagar ...	4,154	49,171	3,450	34,640	2,626	8 13 9	3,244	560	3,079	531	0 29 10
		52	Pathankot ...	7,007	63,815	2,715	58.741	2,546	8 15 5	3,093	953	2,822	868	0 16 2
		53	Batala ...	26,430	196,724	9.811	173,525	8,793	6 22 10	7,295	2,280	7,117	2,224	0 10 12
		54	Dera Baba Nanak.	4,556	54,200	2,501	50,879	2,331	11 6 11	1,601	501	1,579	494	0 13 14
	SIALKOT.	55	Sialkot ...	64,869	852,101	41,897	567,349	28,317	8 29 13	23,825	11,912	23,643	11,821	0 14 9
		56	Pasrur ...	7,564	48,820	1,762	35,026	1,638	4 23 12	2,041	638	2,006	627	0 10 9
	GUJRANWALA	57	Gujranwala...	29,472	1,149,891	47,191	371,015	15,358	12 23 9	69,770	21,803	30.243	9,451	1 1 1
		58	Wazirabad ...	17,146	239,657	7,835	203,563	6,682	11 34 14	24,569	8,071	172,661	2,698	10 2 12
		59	Eminabad ...	5,526	41,935	1,670	37,196	1,495	6 29 4	2,250	703	2,186	683	0 15 13
		60	Sharakpur ...	4,482	59,058	2,622	59,058	2,622	13 8 14	959	226	959	226	0 8 9
	GUJRAT.	61	Gujrat ...	18,692	135,645	4,462	133,231	4,381	7 5 2	5,192	3,171	5,154	3,149	0 11 0
		62	Jalalpur Jattan	11,615	82,060	2,492	78,836	2,382	6 31 8	34,562	1,620	33,021	1,548	2 13 6
		63	Dinga ...	5,852	33,777	1,078	31,204	998	5 33 3	...	609	...	601	...
		64	Kunjah ...	7,090	35,277	1,385	34,902	1,321	4 36 14	1,000	475	998	474	0 5 10
	SHAHPUR.	65	Bhera ...	15,202	128,034	4,237	113,763	3,857	7 19 5	4,851	1,819	4,637	1,739	0 12 3
		66	Miani ...	5,819	34,935	1,588	33,175	1,521	5 28 1	2,518	569	1,486	557	0 10 3
		67	Khushab ...	10,159	81,152	2,536	67,520	2,110	6 25 14	3,075	1,153	3,011	1,129	0 11 14
		68	Sahiwal ...	7,658	45,959	1,558	45,680	1,548	5 38 9	5,880	1,068	5,691	998	0 29 8
RAWALPINDI	JHELUM.	69	Jhelum ...	19,698	234,830	8,708	180,391	6,514	9 6 5	16,928	5,503	12,215	3,762	0 24 12
		70	Pind Dadan Khan.	10,590	96,448	3,209	77,248	3,049	7 11 12	3,675	1,732	3,055	1,432	0 11 9
	RAWALPINDI.	71	Rawalpindi ...	86,483	15,09,881	65,886	10,56,787	42,078	12 8 13	55,275	27,628	32,232	16,107	0 14 14
	ATTOCK.	72	Hazro ...	9,950	82,519	2,785†	80,012	2,699	8 1 10	3,152	1,182	3,104	1,164	0 12 8
		73	Pindigheb ...	9,554	57,021	1,814	53,469	1,702	5 23 13	1,468	744	1,459	740	0 6 2
	MIANWALI.	74	Mianwali ...	6,224	113,348	5,268	50.316	2,798	8 3 6	5,435	1,763	4,681	1,344	0 26 4
		75	Kalabagh ...	6,654	46,009	7,822	42,915	2,624	6 18 9	2,715	618	2,646	587	0 15 14
		76	Bhakkar ...	5,388	56.531	3,697	53,731	3,319	9 38 14	1,810	823	1,800	818	0 13 6
		77	Isa Khel ...	6,868	36,310	2,072	29,417	1,888	4 11 5	1,374	494	1,242	433	0 7 4

*Includes population of adjoining cantonment, as octroi is collectedby the municipal committee on behalf of the cantonment also.
†This number includes the population of the Rawalpindi Cantonment, as octroi is collected by the municipal committee on behalf of the cantoment also.

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
1,39,317	4,354	1,20,925	3,779	4 14 1	1,88,451	5,869	1,68,869	5,277	6 13 0
Mds.		Mds.		Mds. S. C.	Mds.		Mds.		Mds. S.C.
4,335	1,063	4,501	732	0 31 6	411	555	393	531	0 2 12
1,125	1,713	8,909	1,497	1 9 13	521	951	474	892	0 2 10
119,968	18,745	72,045	11,257	0 19 1	36,195	45,244	33,811	42,264	0 8 15
							Mds.		Mds.S. C.
2,123	330	2,067	320	0 16 2	763	1 256	760	1,252	0 5 15
4,209	277	2,334	166	0 22 8	495	833	452	763	0 4 6
7,374	940	6,507	831	0 37 2	748	752	732	786	0 4 3
9,785	1,188	6,740	798	0 10 3	2,592	3,240	2,462	3,077	0 3 12
1,940	277	1,787	256	0 15 11	395	496	362	455	0 3 3
42,590	3,685	32,346	2,779	0 19 15	15,719	17,684	15,372	17,294	0 9 7
3,096	210	3,078	209	0 16 6	548	684	542	677	0 2 14
44,047	6,194	42,441	3,943	1 17 10	5,795	3,622	5.295	3 309	0 7 3
12,589	993	11,779	1,920	0 27 7	3,454	2,159	3,171	1,982	0 7 6
2,700	420	2,555	398	0 18 8	416	208	415	207	0 3 0
2,636	288	2,636	288	0 23 8	222	171	222	171	0 2 0
5,567	1,576	5 458	1,546	0 11 10	1,594	3,052	1,5 5	2,960	0 3 5
Rs.		Rs.		Rs. A. P.	Rs.		Rs.		Rs. A. P.
20,836	977	19,677	923	1 11 1	18,538	869	15.304	750	1 5 6
					Mds.		Mds.		Mds. S. C.
...	310	...	309	...	316	238	314	237	0 2 6
2,168	407	2,156	404	0 12 2	112	140	107	134	0 0 10
Mds.		Mds.		Mds. S. C.	Mds.		Mds.		Mds. S. C.
10,895	1,715	7,252	1,260	0 19 1	2,283	2,284	1,967	1,968	0 5 3
4,832	604	4,366	546	0 30 0	911	911	869	869	0 6 0
8,040	1,005	7.512	939	0 29 9	872	872	847	847	0 3 5
4,954	619	4,876	610	0 25 8	739	739	715	715	0 3 10
29,088	3,636	14,992	1,722	0 30 7	3,776	4,721	3.528	4,410	0 7 2
10,245	1,281	7,978	997	0 30 2	1,581	1,581	1,495	1,495	0 5 10
72,503	16,990	30,355	7,111	0 14 1	20,119	20,119	15,754	15,754	0 7 5
4,071	834	3,057	646	0 12 4	1,528	2,089	1,459	1,997	0 5 14
4,282	1,320	3,915	1,206	0 16 6	759	1,143	742	1,117	0 3 2
21,463	1,643	13,818	1,135	2 8 13	2,179	2.294	1,774	1,582	0 11 6
3,431	496	2.452	390	0 14 12	840	1 320	766	1,212	0 4 10
3,035	339	3,009	336	0 22 5	976	1,338	948	1,298	0 7 1
4,976	526	4,252	458	0 24 12	753	936	682	837	0 4 9

26	27	28	29	30	31	32	33	34	35
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(Net) average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
39,67,120	54,767	17,88,294	34,680	72 2 6	92,265	2,883	92,265	2,883	3 11 7
Mds.		Mds.		Mds. S. C.					
98,967	6,598	69,110	4,884	12 2 4	8,908	278	8,908	278	1 8 10
100,911	9,008	105,920	7,925	14 32 7	10,780	337	10,780	337	1 8 1
3,737,615	2,91,266	2,794,364	2,05,925	18 18 9	5,09,876	9,528	5,09,716	9,523	3 5 11
51,551	5,791	51,105	5,757	9 38 4	23,179	1,087	23,179	1,087	4 8 3
74,646	6,719	57,795	5,654	13 36 8	4,382	142	,382	142	1 0 10
108,694	8,218	102,044	7,803	14 22 8	20,707	655	20,707	655	2 15 3
334,281	21,819	305,240	19,943	11 21 15	45,501	1,422	45,501	1,422	1 11 6
72,381	4,883	68,655	4,608	15 2 12	3,240	102	3,240	102	0 11 5
1,195,589	92,115	846,381	73,893	13 1 14	2,53,799	8,128	2,53,799	8,128	3 14 7
69,469	5,018	55,613	4,874	7 14 1	14,101	451	14,101	451	1 13 9
1,409,049	1,00,276	508,239	45,782	17 9 13	57,390	1,793	57,203	1,787	1 15 1
1,965,324	23,947	612,278	21,416	35 22 8	44,768	777	44,768	777	2 9 9
83,137	4,121	78,027	3,893	14 4 13	5,973	94	5,973	94	1 1 4
62,875	3,307	62,875	3,307	14 1 2	2,118	33	2,118	33	...
160,686	18,455	157,349	17,891	8 16 11	90,636	1,760	90,636	1,760	4 13 7
...	7,814	...	7,316	Rs. A. P. 0 10 1	14,426	451	14,426	451	1 3 10
...	3,180	...	3,086	...	4,196	131	4,196	131	0 12 7
45,968	2,873	37,608	2,844	5 12 2	5,508	259	5,508	259	0 12 5
178,585	13,857	163,764	12,394	Mds. S. C. 10 30 14	23,671	741	23,671	741	1 8 11
60,710	5,860	57,012	5,683	9 31 14	14,130	442	14,130	442	2 6 10
161,619	7,705	146,090	7,125	14 15 3	20,928	654	20,928	654	2 1 0
104,918	6,148	104,236	6,015	13 25 0	6,692	161	6,692	161	0 13 8
444,560	34,639	349,558	25,943	17 29 13	48,608	1,519	48,608	1,519	2 7 6
168,190	11,036	141,388	9,409	13 14 1	58,580	915	58,580	915	5 8 6
...	1,94,224	...	1,28,078	...	...	10,964	...	7,733	...
149,813	10,839	145,810	10,413	14 24 4	5,896	184	5,896	184	0 9 6
6,742	6,034	63,087	5,776	6 24 2	428	305	428	305	0 0 9
175,722	13,660	102,878	9,471	16 21 3	21,851	331	21,831	331	3 8 2
66,407	6,170	61,977	5,700	9 11 6	5,838	411	5,838	411	0 14 0
99,757	7,999	96,495	7,741	17 36 6	5,819	273	5,819	273	1 1 3
54,844	5,020	46,921	4,593	6 33 4	18,742	307	18,742	307	2 11 8

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
37,217	1,163	36,169	1,136	1 7 4	4,47,988	10,450	1,97,033	5,184	7 15 2
Mds.		Mds.		Mds. S. C.	Mds.		Mds.		Mds. S. C.
116	42	96	35	0 0 10	10,044	391	7 881	160	1 15 0
771	370	743	354	0 4 2	32,284	1,119	32,210	1,100	4 20 2
97,875	30,586	82,342	25,732	0 21 12	297,946	53,974	208,520	40,700	1 15 2
686	214	666	208	0 5 3	686	214	666	208	0 5 3
658	115	558	97	0 5 6	5,024	323	4,863	296	1 6 13
949	395	751	324	0 4 5	14,762	974	14,141	842	2 0 12
1,805	564	1,301	406	0 1 15	150,995	2,562	150,205	2,362	5 27 5
527	166	515	162	0 4 8	4,480	319	4,438	314	0 39 2
1,922	1,491	1,858	1,447	0 1 2	215,682	10.394	186,462	8,939	2 34 15
80	30	80	30	0 0 6	28,133	632	27,973	628	3 27 14
2,864	1,074	1,582	593	0 2 2	159.376	8,317	142,070	6,480	4 32 13
1,218	304	830	232	0 1 6	58,543	2,470	56,344	2,304	3 11 7
324	81	324	81	0 2 5	7,371	256	7.260	247	1 12 9
159	41	159	41	0 1 7	6,060	120	6,060	120	1 14 1
1,224	536	1,210	529	0 2 9	11,444	2,219	10,643	2,118	0 22 10
601	28	208	10	0 0 3	30,600	1,420	29.008	1,348	2 7 11
2,553	80	2,553	80	0 7 8	...	3,180	...	3,084	...
249	62	249	62	0 1 6	2,113	318	2,106	317	0 11 14
602	229	557	211	0 1 8	44,967	2,022	42,789	1,732	2 32 7
178	67	178	67	0 1 4	8,141	1,098	7,850	1,062	1 13 15
851	319	851	319	0 3 6	17,891	940	17,549	917	1 29 2
1,778	112	1,778	112	0 9 3	27,068	1,008	26,866	992	3 20 5
1,379	431	557	354	0 1 2	133,320	5,434	86,022	3,058	4 14 10
8,755	1,642	5,766	1,081	0 21 14	124,748	5,609	119,370	4,768	11 10 15
14,112	5,538	12,249	4,731	0 6 2	...	24,429	...	16,056	...
839	412	830	407	0 3 5	3,705	1,129	3,639	1,107	0 14 10
90	45	84	44	0 0 6	8,441	1,255	8,430	1,553	0 35 6
512	61	505	60	0 3 4	18,259	1,553	6,171	796	0 39 11
911	238	848	226	0 5 2	8,279	757	7,574	713	1 5 8
157	38	157	38	0 1 3	19.595	987	18,070	915	3 14 2
642	149	608	141	0 3 9	3,694	381	3,155	361	0 18 6

46	47	48	49	50	51	52	53	54	55
CLASS IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS.					CLASS V.—DRUGS, GUMS, SPICES AND PERFUMES.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
97,005	4,547	93,533	4,384	3 12 5	94,938	2,725	87,231	2,419	3 8 4
10,735	505	10,608	499	1 13 7	3,544	167	3,482	164	0 9 10
18,283	904	18,162	898	2 8 8	24,382	762	22,689	709	3 2 9
9,40,893	35,972	8,97,888	34,327	5 14 11	22,48,847	87,564	13,22,315	51,325	8 11 9
30,395	1,425	30,250	1,418	5 14 8	5,156	242	4,921	231	0 15 4
16,484	764	16,261	753	3 14 8	6,561	113	6,431	111	1 8 9
37,686	1,240	36,719	1,210	5 3 10	9,702	328	9,702	328	1 6 2
1,01,635	3,176	99,550	3,111	3 12 3	23,817	744	22,973	717	0 13 11
33,759	1,055	33,473	1,046	7 5 7	4,228	132	4,228	132	0 14 10
4,89,187	21,072	3,99,496	16,977	6 2 6	87,778	3,826	78,503	3,406	1 3 4
21,628	913	20,994	889	2 12 5	5,598	257	5,339	240	0 11 3
2,38,761	11,192	2,32,872	8,431	7 14 5	60,039	2,804	55,673	2,601	1 14 3
1,47,625	4,613	1,44,845	3,685	7 4 0	23,555	736	23,131	723	1 5 7
18,843	589	17,654	552	3 3 1	2,688	84	2,688	84	0 7 9
20,313	319	20,313	319	4 8 6	3,856	76	3,856	76	0 34 7
74,600	4,673	65,707	4,221	3 8 3	13,885	558	13,685	548	0 11 9
41,000	1,922	37,503	1,806	3 3 8	10,035	459	9,901	451	0 13 7
19,900	929	19,615	915	3 10 8	3,627	170	3,589	168	0 10 9
13,410	533	13,390	532	1 14 3	4,074	185	4,057	184	0 9 2
96,041	3,642	47,843	3,289	3 2 4	64,560	2,212	63,063	2,159	4 2 4
41,415	1,500	40,724	1,481	7 0 0	3,709	165	3,453	154	0 9 6
54,037	2,583	44,599	2,089	4 6 3	12,608	394	12,484	388	1 3 8
18,648	774	17,478	719	2 4 6	14,638	555	14,211	541	1 13 6
1,52,352	4,761	1,34,528	4,204	6 13 3	56,192	1,756	47,458	1,502	2 6 6
85,252	2,664	72,864	2,277	6 14 1	28,679	896	23,603	738	2 3 8
...	36,605	...	25,068	...	2,01,064	8,987	1,05,536	4,992	1 3 7
95,800	2,994	78,104	2,440	7 13 7	13,638	653	12,807	616	1 4 7
12,657	1,253	11,649	1,205	1 3 6	123	394	123	394	0 0 8
55,001	2,593	52,642	2,479	8 7 6	21,857	687	21,790	685	3 8 0
64,235	2,222	41,175	1,393	6 3 0	12,336	438	9,306	344	1 6 5
27,538	995	27,345	986	5 1 3	17,887	550	17,155	527	3 2 11
20,171	731	19,447	700	2 13 4	5,178	162	5,075	159	0 11 10

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
28,268	883	25 429	795	1 0 5	6,76,248	10,566	63,577	9,994	25 10 6
Mds.		Mds.		Mds. S. C.					
961	178	677	123	0 4 11	62,792	2,141	41,200	1,469	7 3 0
1,112	123	1,012	120	0 5 10	1,68,665	2,940	1,53,945	2,714	21 8 5
Mds.									
29,042	10,588	14,787	5,380	0 3 15	23,77,672	37,151	20,68,488	32,320	13 10 8
1,288	206	1,224	198	0 9 8	1,04,485	3,266	1,02,436	3,201	19 15 6
1,247	225	1,140	200	0 11 0	1,23,764	929	1,22,501	919	29 7 10
2,804	754	1,753	549	0 10 0	1,05,906	1,669	1,02,744	1,620	14 10 7
4,096	768	3,943	739	0 5 15	3,53,312	5,521	3,45,538	5,399	13 1 2
1,577	247	1,359	213	0 11 15	64,471	1,007	64,190	1,003	14 1 5
11,454	3,080	7,393	2,556	0 4 9	8,46,511	26,453	7,64,548	23,891	11 12 9
895	188	880	181	0 4 10	96,067	1,501	80,720	1,260	10 10 9
8,605	2,164	2,303	571	0 3 2	9,13,409	27,150	4,89,886	14,478	16 5 0
1,275	636	1,120	559	0 2 9	3,01,273	4,619	2,74,439	4,119	16 0 1
532	116	583	116	0 4 3	57,696	901	55,964	874	10 2 0
125	21	125	21	0 1 1	51,018	768	51,018	768	11 6 1
1,522	482	1,439	456	0 3 1	2,28,071	4,077	2,23,340	3,820	11 15 2
Rs.		Rs.		Rs. A. P.					
5,337	167	4,879	153	0 6 8	1,02,150	1,532	94,938	1,424	8 2 9
2,929	91	2,842	89	0 8 6	32,392	1,011	30,752	961	5 11 11
281	53	233	44	0 1 5	34,377	534	31,800	486	4 6 7
8,179	265	7,658	249	0 8 1	1,51,946	5,367	1,42,957	5,087	9 6 5
3,928	123	3,558	111	0 9 9	72,410	2,260	70 528	2.201	12 1 11
713	134	708	133	0 1 1	1,36,384	4,262	1,22,112	3,816	12 0 4
1,334	42	1,334	42	0 2 8	93,195	2,600	71,574	1,924	9 5 7
		Mds.		Mds. S. C.					
2,992	849	2,332	754	0 4 12	3,40,160	5,316	3,16,992	4,953	16 1 5
				Rs. A. P.					
4,089	895	1,394	531	0 2 1	1,11,438	1,741	1,08,516	1,680	10 4 0
...	7,057	...	4,161	...	40,81,295	63,770	22,21,813	34,716	25 9 2
16	30	16	30	0 0 1	2,31,936	3,624	1,99,390	2,974	19 2 2
827	431	745	369	0 3 2	1,12,667	23,20	1,02,655	2,114	10 11 11
				Mds. S. C.					
2,223	499	1,924	437	0 12 6	2,62,465	6,260	1,02,217	4,522	16 6 9
557	145	369	114	0 2 3	1,47,820	3,641	1,07,535	2,808	16 2 7
735	319	700	307	0 5 3	1,10,184	2,558	1,07,164	2,496	19 14 3
1,115	192	924	145	0 5 6	95,084	2,142	91,854	2,067	13 6 0

66	67	68	69	70	71	72	73	74	75
CLASS VII.—INCLUDING CLOTH, PIECE-GOODS, ARTICLES OF CLOTHING AND MANUFACTURED ARTICLES OF DRESS.					CLASS VIII.—METALS AND ARTICLES OF METAL.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
7,89,930	12,343	7,45,632	11,650	30 1 5	98,577	3,081	89,650	2,802	3 9 11
83,152	2,777	43,479	2,099	7 8 11	2,706	85	2,594	81	0 7 2
1,75,809	3,066	1,60,943	2,838	22 8 1	19,145	316	18,742	310	2 8 11
Mds.									
3,341,608	54,369	29,75,208	43,598	19 10 7	18,24,192	28,503	14,75,584	23,056	9 12 0
Rs.									
1,20,013	3,752	1,17,603	3,676	22 14 10	...	...	...	...	...
2,25,618	975	1,24,855	965	30 0 11	20 838	314	16,291	254	3 14 9
1,27,233	2,008	1,22,846	1,939	17 8 6	12,970	209	12,165	197	1 11 9
4,48,676	7,011	4,28,632	6 698	16 3 5	1,70.805	2,805	77,892	1,336	2 15 1
76,616	1,197	76,023	1,188	16 11 0	17,452	273	15,121	237	3 5 1
13,81,894	43,185	10,17,663	31,805	15 11 0	3,20,105	10,003	2,97,459	9,296	4 9 6
1,13,704	1,857	95,435	1,552	12 9 10	7,677	240	4,682	143	0 9 10
11,23,419	33,713	6,53,774	19,881	22 2 11	5,82,522	9,102	95 276	1,489	3 3 9
3,65,509	5,483	3,37,037	5,057	19 10 6	16.150	917	8,262	799	0 7 8
62,891	982	61,023	953	11 0 8	8,295	130	7,251	114	1 5 0
51,018	768	51,018	768	11 6 1	3,193	51	3,193	51	0 11 5
2,74,104	4,814	2,67,323	4,522	14 4 9	59,259	2,191	42,729	1,512	2 4 9
1,07,680	1,615	1,00,428	1,506	8 10 4	16,318	510	13,136	421	1 2 1
34,472	1,076	32,832	1,026	6 2 2	6,293	197	6,253	195	1 2 8
38,676	599	35,585	540	5 0 3	2,760	43	2,582	40	0 5 10
1,81,754	6,052	1,72,470	5,766	11 5 6	48,308	737	36,453	552	2 6 4
84,492	2,487	82,393	2,423	14 2 6	6,432	100	6,432	100	1 1 8
1,44,448	4,514	1,29,856	4,058	12 12 6	12,958	202	12,672	198	1 4 0
1,01,392	2,728	79,737	2,052	10 6 7	62,607	978	27,592	431	3 9 0
3,47,360	6,990	4,19,840	6,560	21 5 0	61,568	962	57,600	900	2 14 9
1,68,839	2,638	1,43,424	2,241	13 8 5	37,278	583	34,430	538	3 4 0
46,39,763	85,105	25,83,208	45,070	29 12 0	6,88,430	19,951	3,90,338	12,510	4 8 3
2,56,192	4,004	2,14,290	3,339	21 8 9	41,440	335	40,922	337	4 1 9
1,18,387	2,440	1,08,375	2,234	11 3 0	265	183	265	183	0 0 5
2,69,268	6,432	2,09,020	4,694	33 9 4	41,752	678	40,049	652	6 6 11
1,46,269	3,699	1,10,922	2,865	16 10 9	22,295	375	21,621	365	3 4 0
1,22,379	2,817	1,19,153	2,749	22 1 10	8,789	146	8,659	144	1 9 9
1,04,440	2,376	1,00,756	2,287	14 10 9	4,582	75	4,582	75	0 10 8

No. IV.

taxed by, the several municipalities in the Punjab during the year ending 31*st March* 1916, *taxation per head of population*—concluded.

III OF 1912.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
32,239	711	31,518	698	1 4 4	...	1 6 5	2 10 3	
497	16	497	16	0 1 4	...	0 13 7	1 7 2	
4,274	200	4,200	196	0 9 5	...	1 1 8	2 0 3	
5,82,151	22,439	4,85,266	20,462	3 3 4	230	1 5 9	2 14 6	
...	...	...	...	...	...	1 1 11	2 7 2	
8,102	129	7,950	127	1 14 8	...	1 5 9	2 0 9	
13,685	429	10,469	328	1 7 11	...	1 1 10	1 15 7	
20,308	317	19,858	310	0 12 0	...	0 12 1	1 6 2	
5,471	172	5,275	166	1 2 6	...	1 0 2	1 12 1	
...	...	...	...	...	1,130	1 2 3	2 6 6	
3,319	104	3,178	100	0 6 8	...	0 10 3	1 3 1	
50,471	1,577	35,935	1,123	1 3 6	...	1 8 10	2 15 10	
...	...	...	...	...	...	1 3 11	2 1 1	
...	...	...	...	...	...	0 11 3	1 1 6	
...	...	...	...	...	...	0 11 10	1 0 11	
...	...	...	...	...	...	0 15 4	1 12 3	
2,458	74	1,968	59	0 2 9	...	0 10 1	1 2 7	
...	...	...	...	...	...	0 8 2	1 0 9	
...	...	...	...	...	...	0 6 5	0 10 9	
11,335	316	11,092	309	0 11 8	...	0 13 1	1 12 7	
...	...	...	...	...	...	0 15 7	1 15 4	
1,792	28	1,792	28	0 2 10	...	0 11 2	1 8 6	
81	1	81	1	0 0 3	...	0 12 7	1 6 10	
26,396	812	25,328	790	1 4 6	...	1 5 0	2 4 10	
...	...	...	...	...	...	0 14 3	2 0 4	
...	...	...	...	...	4,505	1 7 8	2 13 1	
...	...	...	...	...	...	1 0 8	1 13 8	
...	...	...	...	...	...	0 9 7	1 3 8	
19,075	666	18,814	657	3 0 4	...	1 8 4	3 2 5	
...	...	...	...	...	...	0 13 8	1 12 8	
...	...	...	...	...	...	1 7 0	2 8 6	
...	...	...	...	...	...	0 10 8	1 4 1	

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by, consumption or expenditure perhead, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
MULTAN.	MONTGOMERY.	78	Montgomery	8,129	114,837	6,282	95,147	5,296	11 28 2	4,934	2,915	4,747	2,813	...
		79	Kamalia ...	8,237	78,191	2,849	75,375	2,116	9 6 0	3,788	1,894	3,434	1,717	0 16 11
		80	Pakpattan ...	7,915	37,535	1,769	36,329	1,741	4 23 11	Rs. 27,582	1,276	Rs. 27,582	1,276	Rs. A. P 3 7 9
	JHANG.	81	Jhang-Maghiana.	25,914	191,976	11,351	186,325	11,016	7 7 10	Mds. 4,365	2,196	Mds. 4,266	2,147	Mds. S. C. 0 6 9
		82	Chiniot ...	14,085	133,418	6,577	122,296	6,052	8 27 5	3,621	2,037	3,531	1,986	0 10 0
	MULTAN.	83	Multan ...	99,243	976,253	64,249	651,506	41,373	6 22 9	111,056	13,583	107,407	12,909	1 3 5
		84	Shujabad ...	6,334	61,639	3,363	55,229	3,004	8 28 12	7,285	1,449	6,487	1,299	1 0 15
	MUZAFFARGARH.	85	Muzaffargarh	4,387	53,756	3,282	52,066	3,123	11 34 11	1,201	534	1,198	533	0 10 14
		86	Khangarh ...	3,350	27,145	1,711	22,827	1,351	6 32 3	1,118	419	1,096	411	0 13 1
		87	Alipur ...	3,312	39,926	2,848	34,459	2,409	11 0 0	1,291	405	1,163	365	0 14 1
		88	Leiah ...	8,173	66,825	4,028	61,416	3,706	7 20 9	2,966	811	2,871	784	0 14 1
		89	Karor ...	3,503	27,469	1,734	24,478	1,547	6 39 8	1,333	558	1,304	545	0 14 14
	DERA GHAZI KHAN.	90	D. G. Khan	16,853	220,774	9,084	221,240	8,803	13 2 11	12,332	4,624	10,744	4,029	0 24 13
		91	Jampur ...	6,517	87,097	3,220	80,405	2,952	12 13 8	3,131	1,373	2,300	1,009	0 14 2
		92	Dajal ...	6,893	43,475	1,581	37,979	1,408	5 20 6	1,635	511	1,413	443	0 8 3
		93	Rajanpur ...	3,704	29,838	1,651	22,529	1,594	7 28 1	1,269	555	1,009	442	0 10 14
		94	Mithankot ...	2,589	24,253	1,001	22,466	923	8 27 10	1,447	473	1,357	444	0 21 0

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
6,747	1,687	6,261	1,565	0 30 12	1,815	2,268	1,467	1,832	0 11 2
3,643	455	3,347	418	0 16 4	816	1,021	719	903	0 3 8
Rs. 14,708	465	Rs. 14,686	464	Rs. A. P. 1 13 8	Rs. 25,901	811	Rs. 25,525	799	Rs. A. P. 3 3 7
Mds. 7,818	954	Mds. 7,436	868	Mds. S. C. 0 11 8	Mds. 4,002	3,757	Mds. 3,941	3,699	Mds. S. C. 0 6 1
5,120	608	5,069	601	0 14 6	2,631	2,466	2,239	2,098	0 6 6
48,266	4,218	47,060	4,141	0 18 15	16,014	17,101	15,198	16,285	0 6 2
8,208	770	7,361	691	1 6 7	850	1,062	837	1,046	0 5 5
1,297	192	1,264	188	0 11 8	881	984	880	982	0 8 0
1,193	170	959	137	0 11 7	333	257	331	256	0 4 0
3,617	439	3,117	376	0 37 10	587	451	562	446	0 6 12
4,421	486	4,357	478	0 21 5	1,012	1,500	993	1,470	0 4 14
2,945	300	2,930	299	0 33 7	528	705	481	645	0 5 8
17,867	2,792	13,963	2,182	0 33 2	2,990	2,990	2,840	2,840	0 6 11
3,934	740	2,990	555	0 18 6	744	930	714	893	0 4 6
2,230	348	1,898	292	0 11 0	803	1,004	770	962	0 4 7
1,837	344	1,679	315	0 12 11	411	411	407	407	0 7 9
3,155	444	2,992	421	1 6 4	490	490	448	448	0 6 14

26	27	28	29	30	31	32	33	34	35
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(Note) average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Rs.	Rs.	Bs.	Rs.	Rs. A. P.
...	17,862	...	15,806	...	...	853	...	847	...
117,219	7,923	96,184	6,799	11 37 1	1,766	166	1,766	166	0 3 5
...	5,911	...	5,824	...	Heads. 4,095	363	Heads. 4,095	363	Heads. ·52
362,989	25,894	356,423	25,316	13 30 3	Rs. 27,139	862	Rs. 27,139	862	Rs. A. P. 1 0 9
232,781	15,002	220,826	14,019	15 27 2	Rs. 35,940	1,731	Rs. 35,940	1,731	Rs. A. P. 2 8 10
2,301,106	1,35,184	1,894,171	1,08,443	19 3 7	7,32,596	6,865	7,27,544	6,747	7 5 4
...	9,854	...	7,871	...	13,056	204	13,056	204	2 0 11
67,605	7,624	55,408	7,436	12 25 3	25,155	314	25,155	314	5 11 9
41,379	3,864	6,803	3,354	2 1 4	Heads. 2,004	125	Heads. 2,004	125	Heads. ·6
Rs. 45,421	5,453	Rs. 45,824	4,853	Rs. A. P. 13 10 10	Rs. 6,295	79	Rs. 6,295	79	Rs. A. P. 1 14 3
Mds. 112,619	8,573	Mds. 106,365	8,145	Mds. S. C. 13 3 0	7,465	234	7,465	234	0 14 7
40,167	3,752	37,061	3,487	10 23 3	2,531	80	2,531	80	0 11 7
374,960	26,996	359,547	25,167	21 13 6	16,037	1,055	16,037	1,055	1 0 0
158,166	7,758	149,630	6,900	22 38 6	5,249	310	5,249	310	0 12 11
88,093	5,619	81,987	5,273	11 35 12	7,328	229	7,328	229	1 1 0
62,540	3,901	60,592	3,650	16 14 5	8,192	256	8,192	256	2 3 5
44,659	3,455	42,391	3,240	16 14 15	3,680	115	3,680	115	1 6 9

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
459	173	428	161	0 2 1	...	2,141	...	1,315	...
288	108	275	103	0 1 5	...	507	...	30	...
Rs. 3,002	94	Rs. 2,768	87	Rs. A. P. 0 5 7	Rs. 19,713	611	Rs. 18,726	58	Rs. A. P. 2 5 10
Mds. 599	249	Mds. 591	247	Mds. S. C. 0 0 15	Mds. 117,866	4,149	Mds. 117,147	4,016	Mds. S. C. 4 20 13
2,115	661	2,164	658	0 6 0	129,022	2,034	128,941	2,022	9 6 3
75,763	19,675	23,174	7,736	0 9 5	548,679	33,87	461,924	19,751	4 26 3
100	38	—482	—180	...	51,353	2,246	49,824	1,828	7 34 10
78	10	78	10	0 0 11	33,023	708	33,001	707	7 20 14
328	44	305	41	0 3 10	13,759	332	13,736	331	4 4 0
49	6	32	4	0 0 6	27,583	773	27,479	766	1 8 1
73	51	73	51	0 0 6	37,407	912	37,074	900	4 21 7
302	75	302	75	0 3 7	5,077	349	4,883	389	1 15 12
822	308	768	258	0 1 12	115,938	4,919	111,738	4,458	6 25 3
747	327	742	325	0 4 9	12,091	1,003	11,30?	909	1 35 8
4	1	4	1	...	37,103	1,583	35,479	942	5 5 14
122	46	24	9	0 0 4	18,247	552	17,416	415	4 18 1
72	27	64	24	0 1 0	18,111	675	17,650	622	6 32 8

46	47	48	49	50	51	52	53	54	55
CLASS IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS.					CLASS V.—DRUGS, GUMS, SPICES AND PERFUMES.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of an population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	1,140	...	1,091	...	15,777	492	15,619	487	1 14 3
...	1,810	...	1,778	...	8,524	385	7,758	349	0 15 1
30,024	953	28,607	909	3 9 10	3,087	97	3,052	96	0 6 2
1,44,027	6,634	1,41,545	6,518	5 7 5	44,666	2,064	43,544	2,013	1 10 11
1,28,396	6,019	1,27,366	5,971	9 0 8	29,865	1,190	29,163	1,161	2 1 2
4,9·,861	19,133	4,77,841	18,496	4 13 0	2,89,380	11,966	2,61,592	10,780	2 10 2
28,087	881	26,498	831	4 2 11	...	471	...	394	...
Mds. 25,355	755	Mds. 24,229	720	Mds. S. C. 5 8 4	...	...	...	...	...
Rs. 4,267	262	Rs. 4,236	261	Rs. A. P. 1 4 3	...	...	...	...	...
Mds. 6,457	399	Mds. 6,457	399	Mds. S. C. 1 15 2	4,473	71	4,473	71	1 5 7
Rs. 22,274	844	Rs. 22,164	839	Rs. A. P. 2 11 5	11,600	367	11,397	361	1 6 4
14,831	557	14,435	545	4 1 11	6,160	193	5,994	188	1 11 5
1,38,812	4,338	1,38,786	4,337	8 2 0	29,378	918	29,337	917	1 11 6
19,079	584	18,348	561	2 13 0	16,052	693	13,341	611	2 2 0
22,768	1,067	22,470	1,053	3 4 1	8,255	258	8,213	257	1 3 1
11,246	364	10,976	352	2 15 5	4,291	168	2,879	103	0 12 5
11,071	399	10,903	394	4 3 5	6,004	304	5,251	183	2 4 0

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	377	...	360	...	1,77,96	3,689	1,65,566	3,400	20 5 10
Mds. 488	122	Mds. 444	111	Mds. S. C. 0 2 3	1,56,480	2,445	1,11,224	1,741	13 8 1
Rs. 4,415	138	Rs. 4,289	134	Rs. A. P. 0 8 8	63,253	1,983	60,564	1,899	7 10 6
Mds. 6,508	657	Mds. 6,345	611	Mds. S. C. 0 9 13	3,41,788	5,342	3,38,069	5,284	13 0 9
1,582	367	1,491	346	0 4 4	1,85,943	2,905	1,82,328	2,848	12 15 1
42,575	Rs. 4,175	32,039	Rs. 3,846	R. A. P. 0 5 2	34,06,057	53,139	21,91,226	33,842	22 1 3
Mds. 1,408	339	Mds. 1,395	335	Mds. S. C. 0 8 13	1,53,032	2,397	1,33,840	2,091	21 2 1
1,058	171	1,058	171	0 9 10	53,408	1,471	52,537	1,457	11 15 7
Rs. 28	81	Rs. 28	81	Rs. A. P. 0 0 2	78,011	1,220	79,292	1,084	23 10 9
Mds. 7,723	345	Mds. 7,723	345	Mds. S. C. 2 13 4	81,757	1,278	75,770	1,185	22 14 0
777	259	597	210	0 2 15	94,882	2,210	92,630	2,159	11 5 4
311	110	303	108	0 3 7	72,822	1,665	53,608	1,216	15 4 10
Rs. 5,118	1,234	Rs. 4,563	1,086	Rs. A. P. 0 4 4	26,716	417	26,716	417	1 9 0
Mds. 3,970	731	Mds. 3,215	Rs. 493	Mds. S. C. 0 19 11	1,35,795	2,122	1,05,902	1,639	16 4 0
1,045	247	1,021	242	0 5 15	61,534	1,923	45,184	1,412	6 8 11
699	290	555	236	0 6 0	59,459	930	53,685	840	14 7 11
1,264	357	1,231	349	0 19 0	95,288	1,489	87,604	1,369	23 13 5

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
2,07,459	4,613	1,91,739	4,218	23 9 5	51,332	1,620	39,584	1,254	4 13 11
1,65,017	2,578	1,19,761	1,874	14 8 8	13,501	422	9,309	292	1 2 1
68,101	2,147	63,959	2,017	8 1 4	30,299	983	24,005	787	3 0 7
3,98,040	6,221	3,91,761	6,123	15 1 11	1,96,203	3,067	88,316	1,302	3 6 6
2,28,467	3,570	2,19,968	3,437	15 9 10	33,868	529	32,938	515	2 5 5
37,56,792	58,692	25,36,521	39,273	25 8 11	3,79,281	11,861	2,43,207	7,995	2 7 2
1,54,108	2,414	1,34,248	2,184	21 3 1	5,068	158	3,824	120	0 9 8
66,204	1,702	65,025	1,684	14 13 1	...	...	...	...	...
Rs. 80,244	1,255	Rs 71,525	1,126	21 5 7	...	...	...	...	...
Rs. 91,160	1,425	Rs. 85,173	1,332	Mds. S. C. 25 11 5	Rs. 1,331	21	Rs. 1,331	21	Rs. A. P. 0 6 5
Mds. 1,05,172	2,381	Mds. 1,02,635	2,326	Rs. A. P. 12 8 11	8,965	143	8,735	139	1 1 1
75,717	1,727	56,502	1,278	16 2 1	2,755	45	2,576	41	0 11 9
4,14,678	6,479	4,13,416	6,460	24 8 6	53,537	680	43,367	523	2 9 2
1,53,630	2,433	1,22,918	1,938	18 13 4	1,148	18	1,115	17	0 0 1
65,956	2,061	50,784	1,587	7 5 11	1,408	44	1,280	40	0 2 11
60,136	946	54,362	856	12 12 7	3,065	48	2,411	38	0 10 5
1,04,420	1,787	95,862	1,639	37 0 5	2,042	32	1,966	31	0 12 2

No. IV.

taxed by, the several municipalities in the Punjab during the year ending 31*st March* 1916.

taxation per head of population—concluded.

III of 1912.

76	77	78	79	80	81	82	83	84
Class IX.—Miscellaneous.						Incidence of taxation.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
23,715	743	22,574	705	2 12 5	165	1 15 1	3 3 4	
18,017	563	15,681	490	1 14 6	...	0 13 2	1 7 1	
...	...	...	...	...	...	0 12 11	1 5 8	
...	...	...	...	...	...	0 15 8	1 12 10	
9,731	260	9,556	257	0 10 10	...	0 15 11	2 1 6	
7,35,006	23,108	4,28,364	12,533	4 5 1	462	1 1 6	2 4 10	
4,688	147	4,688	147	0 11 10	...	1 3 11	2 3 2	
...	...	...	...	...	525	1 11 1	2 10 1	
...	...	...	...	...	...	1 0 0	1 9 3	
61	1	61	1	0 0 3	...	1 7 5	2 5 11	
...	...	...	...	....	...	0 15 9	1 9 9	
...	...	...	...	...	...	0 15 11	1 11 9	
46,792	731	43,641	682	2 9 5	...	1 7 10	2 10 5	
1,943	61	1,851	58	0 4 7	...	1 0 11	1 13 0	
7,348	230	7,348	230	1 1 0	...	0 12 3	1 6 10	
3,178	99	2,478	77	0 10 8	...	0 15 9	1 9 10	
3,109	97	2,201	69	0 13 7	...	1 4 0	2 9 1	

STATEMENT SHOWING THE INCOME AND EXPENDITUR OF THE NOTIFIED AREAS IN THE PUNJAB DURING THE YEAR 1915-16.

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1915-16.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary	Extraordinary.	Total disbursements.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Hissar ...	1	Fatehabad ...	2,219	1,058	1,097	24	1,121	...	1,121	2,179	0 7 11	0 8 1	1,133	314	1,447	732
	2	Tohana ...	6,642	592	2,703	4,982	7,685		7,685	8,277	0 6 6	1 2 6	1,247	252	1,499	6,778
	3	Budhlada ...	5,000	1,180	2,892	1,935	4,827	...	4,827	6,007	0 9 3	0 15 5	1,866	...	1,866	4,141
	4	Dabwali Mandi ...	1,485	2,644	2,990	19,755	22,745	...	22,745	25,389	2 0 2	15 5 1	3,596	...	3,596	21,793
Rohtak ...	5	Mehm ...	7,097	801	1,458	...	1,458	...	1,458	2,259	0 3 3	0 3 3	1,327	...	1,327	932
Gurgaon ...	6	Farrukhnagar ...	3,136	1,469	2,372	371	2,743	...	2,743	4,212	0 12 1	0 14 0	2,616	...	2,616	1,596
	7	Sohna ...	5,062	1,497	1,956	495	2,451	...	2,451	3,948	0 6 2	0 7 9	2,589	...	2,589	1,359
	8	Hidayatpur Chhaoni	5,461	1,887	2,081	402	2,483	...	2,483	4,370	0 6 1	0 7 3	2,962	...	2,962	1,408
	9	Nuh ...	3,309	984	1,376	47	1,423	...	1,423	2,407	0 6 8	0 6 11	1,305	...	1,305	1,102
	10	Hathin ...	3,163	2,628	601	...	601	...	601	3,229	0 3 0	0 3 0	1,008	...	1,008	2,221
Karnal ...	11	Kaithal Mandi ...	140	910	931	637	1,568	4	1,572	2,482	6 10 5	11 3 2	1,562	...	1,562	920
	12	Ladwa ...	2,756	3,392	4,415	187	4,602	...	4,602	7,994	1 9 7	1 10 9	6,596	...	6,596	1,398
	13	Karnal Civil Station	943	285	2,088	113	2,201	...	2,201	2,486	2 3 5	2 5 4	1,751	...	1,751	735
Ambala ...	14	Kalka ...	5,988	3,805	8,401	32,150	40,551	...	40,551	44,356	1 6 10	6 12 4	9,778	5,026	14,804	29,552
	15	Kharar ...	3,255	150	3,507	311	3,818	...	3,818	3,968	1 1 2	1 2 9	3,069	70	3,139	829

KANGRA ...	16	Kangra ...	3,620	2,915	755	1,100	1,855	...	1,855	4,770	0 3 4	0 8 7	2,603	...	2,603	2,167
	17	Palampur ...	598	1,588	528	132	660	...	660	2,198	0 14 1	1 1 7	480	1,288	1,718	480
	18	Nurpur ...	3,916	2,829	1,272	690	1,962	29	1,991	4,820	0 5 2	0 8 0	2,355	649	3,004	1,816
	19	New Civil Station, Dharmsala.	705	3,007	1,705	1,325	3,030	141	3,171	6,178	2 6 8	4 4 9	1,954	536	2,490	3,688
HOSHIARPUR ...	20	Hariana ...	5,395	1,305	2,641	99	2,740	16	2,756	4,061	0 7 10	0 8 1	2,639	182	2,821	1,240
	21	Gardhiwala ...	3,093	1,476	1,979	68	2,047	6	2,053	3,529	0 10 2	0 10 7	1,510	64	1,574	1,955
	22	Una ...	3,899	1,204	1,356	160	1,516	...	1,516	2,720	0 5 7	0 6 3	2,517	...	2,517	208
	23	Anandpur ...	4,029	1,425	1,280	128	1,408	7	1,415	2,840	0 5 1	0 5 7	1,862	...	1,862	978
	24	Mukerian ...	2,802	409	2,294	90	2,384	147	2,531	2,940	0 13 1	0 13 7	2,541	...	2,541	399
	25	Dasuya ...	5,921	1,840	2,628	379	3,007	...	3,007	4,847	0 7 1	0 8 2	2,859	...	2,859	1,988
	26	Miani ...	4,870	1,580	1,659	36	1,695	...	1,695	3,275	0 5 5	0 5 7	2,936	...	2,936	339
	27	Khanpur ...	2,523	700	1,265	126	1,391	...	1,391	2,091	0 8 0	0 8 10	1,435	...	1,435	656
JULLUNDUR ...	28	Alawalpur ...	3,563	23	1,787	153	1,940	...	1,940	1,963	0 8 0	0 8 9	1,675	...	1,675	288
	29	Nawashahr ...	4,475	39	2,250	194	2,444	...	2,444	2,483	0 8 0	0 8 9	2,248	...	2,248	235
LUDHIANA ...	30	Khanna ...	3,319	3,069	2,514	2,354	4,868	...	4,868	7,937	0 12 1	1 7 6	4,630	...	4,630	3,307
FEROZEPORE ...	31	Moga ...	2,107	32,600	..	34,488	34,488	...	34,488	67,088	...	16 6 0	25,151	...	25,151	41,937
	32	Kaisar Gunj at Abohar.	5,592	1,04,673	...	25,162	25,163	443	25,605	1,30,278	...	4 8 0	28,281	...	28,281	1,01,997
	33	Giddarbaha Mandi	1,430	13,615	...	9,652	9,652	28,259	37,911	51,526	...	6 12 0	49,142	...	49,142	2,384
	34	Guru Harsahai Mandi.	208	4,156	...	1,273	1,273	3	1,276	5,432	...	6 1 11	1,517	...	1,517	3,915
	35	Bhuchhcho ...	212	2,680	...	868	868	...	868	3,548	...	4 1 6	1,788	...	1,788	1,759
	36	Dharmkot ...	5,859	4,298	3,343	1,065	4,408	271	4,679	8,977	0 9 2	0 12 0	2,630	...	2,630	6,347
	37	Jalalabad ...	4,992	...	...	4,253	4,253	...	4,253	4,253	...	0 14 0	4,197	...	4,197	57

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1915-16—continued.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursements.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Lahore ...	38	Patti ...	7,987	1,392	7,066	5,577	12,643	....	12,643	14,035	0 14 1	1 9 4	8,942	...	8,942	5,093
	39	Padhana ...	4,587	1,855	979	209	1,188	...	1,188	3,043	0 3 4	0 4 1	1,325	.	1,325	1,718
	40	Pattoki Mandi ...	1,880	12,523	1,775	2,843	4,618	642	5,260	17,783	0 15 1	2 7 2	9,297	...	9,297	8,486
	41	Khudian ...	2,992	2,131	1,006	1,274	2,280	...	2,280	4,411	0 5 4	0 12 2	2,301	...	2,301	2,110
Amritsar ...	42	Ramdas ...	4,302	2,931	843	1,199	2,042	...	2,042	4,973	0 3 1	0 7 7	2,602	...	2,602	2,371
	43	Majitha ...	5,223	5,224	2,044	2,424	4,468	9	4,477	9,701	0 6 3	0 13 8	4,812	1,957	6,769	2,932
	44	Jandiala ...	6,959	3,821	3,270	2,487	5,757	144	5,901	9,722	0 7 6	0 13 3	7,767	58	7,825	1,897
	45	Tarn Taran ...	4,260	8,727	11,120	2,399	13,519	2	13,521	22,248	2 9 9	3 2 9	14,028	...	14,028	8,220
Gurdaspur ...	46	Srigovindpur ...	3,150	711	2,272	66	2,338	12	2,350	3,061	0 11 6	0 11 10	2,505	55	2,560	501
	47	Sujanpur ...	5,512	649	1,797	1,540	3,337	8	3,345	3,994	0 5 2	0 9 9	3,783	...	3,783	211

Sialkot ...	48	Daska ...	6,046	1,631	2,484	1,751	4,235	..	4,235	5,866	0 6 7	0 11 2	3,629	...	3,629	2,237
	49	Jamke ...	3,542	2,344	1,524	901	2,425	...	2,425	4,769	0 6 11	0 10 11	2,580		2,580	2,189
	50	Mitranwali ...	3,183	770	449	685	1,134	...	1,134	1,904	0 2 3	0 5 8	1,507	...	1,507	397
	51	Begowala ...	3,768	2,530	752	685	1,437	...	1,437	3,967	0 3 2	0 6 1	1,829	...	1,829	2,138
	52	Sambrial ...	6,198	791	1,120	620	1,740	...	1,740	2,531	0 2 11	0 4 6	1,915	...	1,915	616
	53	Bhopawala ...	3,336	147	866	317	1,183	...	1,183	1,330	0 4 2	0 5 8	923	...	923	407
	54	Sahuwala ...	3,558	635	796	564	1,360	...	1,360	1,995	0 3 7	0 6 1	1,218	...	1,218	777
	55	Chawinda ...	4,486	1,433	988	1,825	2,813	...	2,813	4,246	0 3 6	0 10 0	2,884	...	2,884	1,362
	56	Zafarwal ...	3,633	1,132	1,964	1,300	3,264	...	3,264	4,396	0 8 8	0 14 4	3,573	..	3,573	823
	57	Kalaswala ...	2,915	607	730	805	1,535	...	1,535	2,142	0 4 0	0 8 5	1,788	...	1,788	354
	58	Narowal ...	4,464	3,921	2,316	1,390	3,706	...	3,706	7,627	0 8 4	0 13 2	6,204	...	6,204	1,423
	59	Baddowali ...	2,815	869	650	550	1,200	...	1,200	2,069	0 3 8	0 6 10	1,058	...	1,058	1,011
	60	Daud ...	3,481	544	560	652	1,212	...	1,212	1,756	0 2 7	0 5 7	823	...	823	933
Gujranwala ...	61	Hafizabad ...	6,905	1,020	4,847	2,076	6,923	257	7,180	8,200	0 11 3	1 0 0	6,754	601	7,355	845
	62	Pindi Bhattian ...	3,632	289	2,262	505	2,767	10	2,777	3,066	0 9 11	0 12 3	1,995	...	1,995	1,071
	63	Sohdra ...	4,401	429	1,334	147	1,481	113	1,594	2,023	0 5 2	0 7 0	1,313	125	1,438	585
	64	Kila Didar Singh...	2,210	2,459	2,680	889	3,569	62	3,631	6,090	1 3 5	1 10 2	2,100	15	2,115	3,975
	65	Shakot ...	1,054	2,827	233	2,761	2,994	148	3,142	5,969	0 3 6	2 13 6	1,843	103	1,946	4,023
	66	Sangla	3,113	65,890	6,385	6,430	12,815	...	12,815	78,705	2 0 10	4 1 10	9,364	2,635	11,999	66,706
	67	Nankana ...	2,484	1,063	2,045	751	2,796	...	2,796	3,859	0 8 2	0 11 2	1,542	232	1,774	2,085
	68	Ram Nagar ...	5,256	666	2,413	1,419	3,832	...	3,832	4,498	0 7 4	0 13 6	3,680	285	3,965	533
	69	Akalgarh ...	3,943	905	1,356	564	1,920	365	2,285	3,190	0 5 6	0 7 4	2,998	...	2,998	192
Gujrat ...	70	Khangah Dogran...	1,267	1,696	1,349	2,880	4,229	306	4,535	6,231	1 0 10	3 0 3	4,500	87	4,587	1,644
	71	Shadiwa ...	6,582	54	1,609	281	1,890	...	1,890	1,944	0 3 11	0 4 7	1,850	...	1,850	94
	72	Lala Musa ...	1,287	13,713	1,042	281	1,823	7,489	8,812	22,525	0 12 11	1 0 5	1,121	...	1,121	21,404

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1915-16—concluded.

Name of district.	Serial No. of notified area.	Name of notified area.	Population,	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balances.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursements.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Shahpur ...	73	Shahpur Civil Station.	3,131	657	1,825	1,353	3,178	...	3,178	3,835	0 9 4	1 0 8	3,039	...	3,039	796
	74	Shahpur Town ...	5,608	1,133	2,077	544	2,621	...	2,621	3,754	0 5 11	0 7 6	2,748	...	2,748	1,006
	75	Bhalwal Mandi ...	1,629	10,339	1,857	2,623	4,480	77	4,557	14,896	1 2 3	2 12 0	3,805	182	3,987	10,909
	76	Sillanwali ...	990	41,378	987	3,011	3,997	23	4,020	45,398	0 15 11	4 0 7	4,914	...	4,914	40,484
	77	Phularwan ...	866	14,191	583	2,802	3,385	...	3,385	17,576	0 10 9	3 14 6	8,201	...	8,201	9,375
Jhelum ...	78	Chakwal ...	6,400	888	6,206	86	6,292	...	6,292	7,180	0 15 6	0 15 8	4,432	...	4,432	2,748
	79	Hassan Abdal ...	4,254	1,235	1,254	615	1,869	...	1,869	3,104	0 4 7	0 6 10	1,540	...	1,540	1,564
	80	Civil Bazar, Campbellpur.	2,089	6,748	4,373	1,223	5,596	1,254	6,850	13,595	2 2 0	2 10 0	7,168	388	7,556	6,042
Attock ...	81	Attock ...	842	660	134	290	424	...	424	1,084	0 2 1	1 4 7	601	...	601	488
	82	Fatehjang ..	3,839	592	1,363	241	1,604	...	1,604	2,196	0 5 10	0 6 1	1,724	...	1,724	472
	83	Tallagang ...	7,067	1,179	1,502	8	1,510	...	1,510	2,689	0 3 5	0 3 5	1,352	32	1,384	1,305

RAWALPINDI ...	84	Gujar Khan ...	3,074	640	2,892	247	3,139	...	3,139	3,779	0 14 8	1 0 4	2,347	677	3,024	755
MONTGOMERY ...	85	Okara ...	1,691	888	499	3,372	3,871	...	3,871	4,759	0 4 9	2 4 8	2,785	...	2,785	1,974
	86	Chichawatni ...	208	...	...	...	...	...	...	...	...	...	...	...	...	...
LYALLPUR ...	87	Tōbā Tēk Singh ...	3,009	10,324	9,018	11,095	20,113	1,589	21,702	32,026	2 15 11	6 10 11	25,276	...	25,276	6,750
	88	Chak Jhumra ...	2,276	13,326	3,439	6,859	10,298	7	10,305	23,631	1 8 2	4 8 5	10,535	...	10,535	13,096
	89	Jaranwala ...	1,733	42,393	4,831	16,605	21,436	...	21,436	63,829	2 12 7	12 5 10	31,724	...	31,724	32,105
	90	Tandlianwala ...	1,500	50,911	3,868	30,445	34,313	...	34,313	85,224	2 9 3	22 14 0	24,531	...	24,531	60,693
JHANG ...	91	Ahmadpur ...	5,493	722	985	250	1,235	9	1,244	1,966	0 2 10	0 3 7	1,114	5	1,119	847
	92	Shorkot ...	5,668	1,619	774	904	1,678	4	1,682	3,301	0 2 2	0 4 9	1,377	188	1,565	1,736
MULTAN ...	93	Kahror ...	5,478	4,831	4,294	4,354	8,648	44	8,692	13,523	0 12 6	1 9 3	7,552	428	7,980	5,543
	94	Jalalpur ...	5,335	3,843	2,807	1,241	4,048	...	4,048	7,891	0 8 5	0 12 2	2,798	...	2,798	5,093
	95	Talamba ...	2,958	398	1,081	163	1,244	...	1,244	1,642	0 5 10	0 6 9	1,162	...	1,162	480
	96	Duniapur ...	2,224	479	1,031	109	1,140		1,140	1,619	0 7 5	0 8 2	1,030	...	1,030	589
MUZAFFARGARH...	97	Kot Adu ...	3,700	...	972	...	972	...	972	972	0 4 2	0 4 2	943	...	943	29
		GRAND TOTAL ...	350,257	5,66,366	2,01,701	2,84,691	4,86,392	41,900	5,28,292	10,94,658	0 9 3	1 6 3	4,68,356	16,434	4,84,790	6,09,868
		Total for 1914-15	327,584	6,30,795	1,62,118	1,90,423	3,52,541	1,01,003	4,53,544	10,84,339	0 7 11	1 1 2	4,58,288	69,940	5,28,228	5,56,111

Statement showing the constitution of the Notified Areas in the Punjab during the year 1915-16.

Statement showing the constitution of the Notified Areas in the Punjab during the year 1915-16.

Name of district.	Serial No. of Notified Area.	Name of Notified Area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Hissar ...	1	Fatehabad ...		2,219	1	4	...	5	1	4	...	5	12	...	92	94	93	
	2	Tohana ...		6,642	3	2		5	3	2	1	4	8	1	67	100	80	
	3	Budhlada ...		5,000	3	3	...	6	3	3	1	5	11	...	61	94	77	
	4	Dabwali Mandi ...		1,485	3	3	...	6	3	3	1	5	9	...	67	67	67	
Rohtak ...	5	Mehm ...		7,097	1	3	...	4	1	3	...	4	4	...	100	92	93	
Gurgaon ...	6	Farrukhnagar ...		3,136	1	3	..	4	1	3	...	4	8	...	94	100	98	
	7	Sohna ...		5,062	2	2	...	4	2	2	...	4	5	...	100	100	100	
	8	Hidayatpur Chhaoni ...		5,461	2	2	...	4	2	2	.1	3	4	...	100	100	100	
	9	Nuh ..		3,309	1	3	...	4	1	3	...	4	10	...	100	93	95	
	10	Hathin ...		3,163	1	3	...	4	1	3	...	4	10	...	100	94	95	
Karnal ...	11	Kaithal Mandi ...		140	1	2	...	3	1	2	...	3	16	...	93·75	87·5	89·58	
	12	Ladwa ...		2,756	2	2	...	4	2	2	...	4	12	...	91·6	75	83·3	
	13	Karnal Civil Station ...	1911.	943	2	1	...	3	2	1	3	...	4	...	100	75	91·6	

Ambala	...	14	Kalka	...	The Punjab Municipal Act,	5,988	2	3	..	5	3	2	2	3	19	1	71·92	92·105	80
		15	Kharar	...		3,255	...	5	...	5	...	5	1	4	21	...	...	85	85
Kangra	...	16	Kangra	...		3,620	1	2	...	3	1	2	...	3	6	...	100	100	100
		17	Palampur	...		598	2	1	...	3	2	1		3	9	...	100	100	100
		18	Nurpur	...		3,916	1	2	...	3	1	2	..	3	5	...	100	100	100
		19	New Civil Station Dharmsala.			705	5	2	...	7	5	2	4	3	3	...	66·67	100	76·19
Hoshiarpur	...	20	Hariana	...		5,305	1	5	...	6	1	5	...	6	9	...	33	88	79
		21	Garhdhiwala	...		3,093	1	5	...	6	1	5	...	6	13	1	54	77	73
		22	Una	...		3,899	2	4	...	6	2	4	...	6	12	...	96	75	82
		23	Anandpur	...		4,029	1	4	...	5	1	4	...	5	18	...	66	69	68·4
		24	Mokerian	...		2,802	2	4	...	6	2	4	...	6	16	...	75	95	89
		25	Dasuya	...		5,921	2	4	...	6	2	4	...	6	14	...	82	57	65
		26	Miani	...		4,870	1	5	...	6	1	5	...	6	12	...	42	80	73
		27	Khanpur	...		2,523	1	3	...	4	1	3	...	4	14	...	43	93	80
Jullundur	...	28	Alawalpur	...		3,563	...	3	...	3	...	3	...	3	11	...	...	97	97
		29	Nawashahr	...		4,475	1	2	...	3	1	2	...	3	15	...	100	100	100
Ludhiana	...	30	Khanna	...		3,319	2	3	...	5	2	3	...	5	9	...	100	100	100
Ferozepore	...	31	Moga	...		2,107	2	5	..	7	3	4	...	7	23	...	85	80	82
		32	Kaisar Ganj at Abohar...			5,592	2	10	...	12	2	10	1	11	18	...	88·88	68 88	72·22
		33	Giddarbaha Mandi	...		1,430	2	9		11	2	9	1	10	18	...	88·88	67·28	71·20
		34	Guru Harsahai Mandi	...		208	2	3	...	5	2	3	..	5	6	...	100	78	87
		35	Bhuchhcho Mandi	...		212	2	4	...	6	2	4	...	6	7	...	100	89	93
		36	Dharmkot	...		5,859	2	3	...	5	2	3	...	5	13	...	84·62	84·62	84·62
		37	Jalalabad	...		4,992	3	3	...	5	3	2	...	5	5	...	60	40	52
Lahore	...	38	Patti	...		7,987	1	5	..	6	1	5	...	6	14	...	92·8	85·7	86·9
		39	Padhana	...		4,587	1	5	..	6	1	5	...	6	5	...	100	76	80
		40	Pattoke Mandi	...		1,880	1	4	...	5	1	4	...	5	15	...	100	75	80
		41	Khudian	...		2,992	2	3	...	5	2	3	...	5	11	...	59	61	60

Statement showing the constitution of the Notified Areas in the Punjab during the year 1915-16—continued.

Name of district.	Serial No. of Notified Area.	Name of Notified Area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Amritsar ...	42	Ramdas ...		4,302	2	2	...	4	2	2	1	3	2	...	100	100	100	
	43	Majitha ...		5,223	1	4	...	5	1	4	...	5	12	...	93	78	81	
	44	Jandiala ...		6,959	1	5	...	6	1	5	...	6	17	...	100	89·41	91·17	
	45	Tarn Taran ...		4,260	...	9	...	9	...	9	1	8	15	...	...	70·3	70·3	
Gurdaspur ...	46	Sri Gobindpur ...		3,150	...	5	...	5	...	5	...	5	12	...	...	78·33	78·33	
	47	Sujanpur ...		5,512	2	3	...	5	3	2	...	5	13	...	94·87	92·30	93 84	
	48	Daska ...		6,046	1	5	...	6	1	5	...	6	12	...	100	77	79	
	49	Jamke ...		3,542	...	5	...	5	...	5	...	5	14	...	...	89	89	
	50	Mitranwali ...		3,183	1	4	...	5	1	4	...	5	16	3	56	86	80	
	51	Begowala ...		3,768	1	3	...	4	1	3	...	4	11	...	45	97	84	
	52	Sambarial ...		6,198	1	4	...	5	1	4	...	5	13	...	62	79	75	
Sialkot ...	53	Bhopawala ...		3,336	...	3	...	3	...	3	...	3	11	...	...	97	97	
	54	Sahuwala ...	III of 1911	3,558	1	4	...	5	1	4	...	5	11	1	65	75	73	
	55	Chawinda ...		4,486	1	2	...	3	1	2	...	3	9	...	100	100	100	
	56	Zafarwal ...		3,633	...	5	...	5	...	5	...	5	35	2	...	76	76	

		57	Kalaswala	...	The Punjab Municipal Act,	2,915	...	4	...	4	...	4	...	4	10	...	...	100	100
		58	Narowal	...		4,464	...	5	...	5	...	5	1	4	13	...	...	80	86
		59	Baddomali	...		2,815	1	2	...	3	1	2	...	3	9	3	100	75	83
		60	Daud	...		3,481	1	2	...	3	1	2	...	3	7	5	100	86	90
		61	Hafizabad	...		6,905	1	5	...	6	1	5	...	6	17	...	100	80	83
		62	Pindi Bhattian	...		3,632	1	5	...	6	1	5	...	6	7	...	100	75	78
		63	Sohdra	...		4,401	...	5	...	5	...	5	...	5	10	...	...	100	100
		64	Kila Didar Singh	...		2,210	1	3	...	4	1	3	...	4	7	...	100	100	100
Gujranwala	...	65	Shahkot	...		1,054	2	2	...	4	2	2	...	4	10	...	100	80	90
		66	Sangla	...		3,113	1	4	...	5	1	4	...	5	10	...	90	80	82
		67	Nankana	...		2,484	1	4	...	5	1	4	...	5	9	...	77	63	66
		68	Ramnagar	...		5,256	1	5	...	6	1	5	...	6	12	...	100	80	83
		69	Akalgarh	...		3,943	1	5	...	6	1	5	...	6	13	...	100	100	100
		70	Khangah Dogran	...		1,267	1	4	...	5	1	4	...	5	12	...	100	75	80
Gujrat	...	71	Shadiwal	...		6,582	2	2	...	4	2	2	...	4	10	...	50	85	67·5
		72	Lala Musa	...		1,287	3	3	...	6	3	3	...	6	9	...	88·88	92·59	90·74
		73	Shahpur Civil Station	...		3,131	3	...	...	3	3	...	...	3	2	...	100	...	100
		74	Shahpur Town	...		5,608	1	4	...	5	1	4	...	5	8	...	100	100	100
Shahpur	...	75	Bhalwal Mandi	...		1,629	1	4	...	5	1	4	...	5	12	...	100	73	83
		76	Sillanwali	...		990	1	4	...	5	1	4	...	5	10	1	100	47·5	58
		77	Phularwan	...		866	1	2	...	3	1	2	...	3	10	...	100	100	100
Jhelum	..	78	Chakwal	...		6,401	4	4	...	8	4	4	...	8	9	...	69·44	77·77	73·61
		79	Hasan Abdal	...		4,254	2	4	...	6	2	4	...	6	8	...	Cent. per cent.	75	87
		80	Civil Bazar Campbellpur			2,089	3	3	...	6	3	3	2	4	3	...	77·7	66·6	72·2
Attock	...	81	Attock	...		842	1	3	...	4	1	3	...	4	4	...	100	100	100
		82	Fatehjang	...		3,839	2	4	...	6	2	4	...	6	5	1	75	75	75
		83	Tallagang	...		7,067	2	3	...	5	2	3	...	5	4	...	100	100	100

Statement showing the constitution of the Notified Areas in the Punjab during the year 1915-16—concluded.

Name of district.	Serial No. of Notified Area.	Name of Notified Area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Rawalpindi ...	84	Gujar Khan ...	Municipal Act, 1911.	3,074	3	3	...	6	3	3	...	6	7	5	100	66·6	83·3	
Montgomery ...	85	Okara ...		1,691	3	3	...	6	3	3	1	5	9	1	52	78	65	
	86	Chichawatni ...		208	3	1	...	4	3	1	1	3	1	...	100	100	100	
Lyallpur ...	87	Toba Tek Singh ...		3,009	3	2	...	5	3	2	1	4	8	...	100	100	100	
	88	Chak Jhumra ...		2,376	3	2	...	5	3	2	1	4	9	...	100	100	100	
	89	Jaranwala ...		1,733	2	3	...	5	2	3	1	4	10	...	90	76·6	82	
	90	Tandlianwala ...		1,500	2	4	...	6	3	3	1	5	8	...	100	86·6	93·3	
Jhang ...	91	Ahmadpur ...		5,493	2	4	...	6	2	4	...	6	7	...	100	78·57	85·71	
	92	Shorkot ...		5,668	1	4	...	5	1	4	...	5	7	...	14·3	57·1	48	
Multan ...	93	Kahror ...		5,478	2	3	...	5	2	3	...	5	18	2	97·2	72·2	82·2	
	94	Jalalpur ...		5,335	1	3	...	4	1	3	...	4	9	...	100	62·92	69·	
	95	Talamba ...		2,958	2	2	...	4	2	2	...	4	15	...	60	100	80	
	96	Duniapur ...		2,224	1	3	...	4	1	3	...	4	8	...	100	75	81·25	
Muzaffargarh ...	97	Kot Adu ...		4,175	2	5	...	7	2	5	...	7	8	...	100	75	82·14	
		Total ...		350,733	148	343	...	491	152	339	27	464	1,021	27	...	...	...	

Report on the Working of Municipalities in the Punjab during the year 1916-17.

Revised List of Agents for the sale of Punjab Government Publications.

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REPORT

ON THE WORKING OF

MUNICIPALITIES

IN THE

PUNJAB

DURING THE YEAR

1916-17.

Lahore :
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB.
1917.

Proceedings of His Honour the Lieutenant-Governor of the Punjab in the Boards and Committees (Committees) Department, No. 287, dated 15th January 1918.

READ—

The Annual Municipal Administration Reports for the year 1916-17.

PART I.

1. No change occurred in the number of municipalities during the year 1916-17, but notified areas were constituted at Baghbanpura and Bhogiwal, Ichhra, and Samundri. The extension of the elective system to several municipalities where it has not hitherto been adopted, is under consideration, and the system will be introduced wherever it has a reasonable prospect of success The reports as to elections are hardly encouraging, and leave the impression that in many towns the system is either regarded with indifference or, in the case of keen contests, which are generally stimulated by personal or sectarian feeling rather than by the broader issues of principle and policy, is apt to result in bribery and corruption. In the Ambala Division, omitting Simla, there were only 25 candidates for 49 vacancies, in the Multan Division there were as a rule no contests, and for three vacancies occurring at Muzaffargarh two members were returned unopposed, while the third had to remain unfilled. Even at Kasur, where the exertion of seven candidates invested the elections with greater interest, only 243 out of 320 voters came to get their certificates, and of these only 160 went to the poll. On the other hand, Rohtak maintains its reputation for corrupt practices, with the result that the best men will not stand for election there ; the price of a vote in Jagadhri is said to have been as high as Rs. 20, and the election at Fazilka which is alleged to have cost the candidates Rs. 40,000 gave rise to a protracted enquiry, in which it was found that both parties had been guilty of bribery. The Commissioner of Ambala expresses the opinion that elections take up much valuable time and cause a turmoil in the towns where they take place, while the Commissioner of Jullundur declares that there is no popular appreciation of the value of election as a means of giving expression to the opinions and wishes of the people on questions which concern them, and no popular opinion in favour of a clean handed contest or opposed to the use of bribery and corruption. Though these expressions are perhaps somewhat sweeping, the Lieutenant-Governor is constrained to agree that popular opinion as regards elections still leaves much to be desired, and would point out that now that the system of representation by election is assuming more importance it is more than ever necessary that every effort should be made to correct and improve it. Something may be done by the rules and model bye-laws recently issued by Government, and more by raising the qualification of voters, but the ultimate success of the elective system must depend primarily on a healthy public opinion and secondly on the character of the candidates and their agents and their determination to refrain from the reprehensible methods that are now only too common.

2. While the position as regards elections is thus, generally speaking, far from satisfactory it is pleasing to find that in certain other respects steady progress is being made in the way of urban administration. The number of meetings held by municipal committees has been generally adequate and in some cases very good. Fazilka heads the list with 67 effective meetings, and there were 61 at Amritsar, 55 at Ambala and Simla, 45 at Multan and between 30 and 45 at Ferozepore, Jalalpur Jattan and Kunjah. Only in a few notified areas was the number of meetings below the minimum, and failure in this respect may be taken as a further indication of the need of that simpler form of government for which provision is being made in the proposed Small Towns Bill. The attendance of members at meetings is generally reported to be satisfactory ; it reached 97 per cent. at Khem Karan, 95 per cent. at Shahabad, 94 per cent. at Jullundur and over 85 per cent. at Bahadurgarh, Gohana and Sonepat. His Honour notices, however, that the muster of non-officials was below 60 per cent. in Hissar, Karnal, Jagadhri, Ambala, Fazilka, Chunian, Rawalpindi, Isa Khel, Dinanagar, Rajanpur and Gujranwala, and in the hill stations of Dharmsala and Murree, and that the number of meetings which

proved abortive owing to the absence of a quorum was excessive in Hansi, Bhiwani, Karnal, Ferozepore, Miani and Rawalpindi.

3. The attitude of members towards municipal questions in many cases still leaves room for improvement. The Commissioner of Ambala, for instance, reports that there is much nagging and bickering often about petty matters, among members in the municipalities in his Division, and that this prevents their taking a real interest in ordinary municipal work. The Commissioner of Jullundur finds a genuine public spirit in the municipality of Jullundur, but none in small towns, while in most headquarter towns although broad questions are generally decided with an eye to the common good, in small matters, where personal interests are involved, personal or sectarian feeling comes into play. His Honour notes with pleasure that the Commissioner of Lahore comments favourably on the public spirit of the Lahore and Amritsar committees and on the harmony with which they work, and that the Commissioner of Multan observes a marked improvement at Multan, where the appointment of an energetic paid Secretary has infused life into the administration, and members take a wider view of questions before them. It appears indeed that in the large towns of the province where the standard of education is higher and knowledge of outside conditions greater, members are gradually acquiring that appreciation of public duty without which urban self-government is impossible, but that in most small towns local and sectarian jealousies are rampant and are a serious impediment to clean and efficient administration. Midway between the large and small town there is the ordinary headquarters municipality where, in the words of the Deputy Commissioner of Sialkot, "members are willing to subordinate personal and party interests to the good of the public so long as the former are not deeply engaged and the latter is clearly apparent."

4. Committees are generally reported to be discharging their statutory functions satisfactorily, but as in last year's report detailed criticisms are lacking. There appear however to be two tendencies which require to be checked: a desire on the part of unofficial members to keep executive control of petty matters in their own hands, and a disinclination to grapple with really important problems. The former is seen in the disproportionate interest taken in individual building applications, and other petty questions of a personal nature, and too often results in that jealousy of the executive officers of the committee which was the subject of unfavourable comment in last year's review. If a small portion of the time and attention, which is given to these matters, were devoted to broader questions, progress would be greatly accelerated. In the majority of municipalities there has been no serious attempt to deal with overcrowding or with the food and milk supply. Town planning schemes have indeed been approved for Jhang and Multan, but the proviso to section 193 of the Act needs more attention from committees. The control of food and milk is frequently limited to casual inspections by an Assistant Surgeon, and bye-laws are half-heartedly enforced; however His Honour notes with satisfaction that such questions are now being taken up seriously in several municipalities, and that fresh bye-laws are under consideration. With a view to assisting municipalities Government has recently framed sets of model bye-laws which though not intended to be comprehensive should serve as a valuable guide to local bodies.

Education and medical relief are subjects in which almost all committees show a satisfactory interest, but it is disappointing to find that there has been little or no progress in the year in the collection of fees for medical attendance from the well-to-do, and the matter is one that needs further attention. His Honour is glad to see that Rs. 9,745 have been raised by voluntary subscriptions at Banga for the construction of a new dispensary and Rs. 40,000 at Rawalpindi for a similar object.

5. The good work of a large number of non-official members has been noticed in the reports: in the case of headquarter towns special mention is made of Rai Sahib Lala Ganga Ram and B. Nazar Muhammad (Ambala), Rai Bahadur Lala Sham Das (Hoshiarpur), Rai Bahadur Pandit Devi Chand (Jullundur), Hon'ble Sardar Bahadur Sardar Gajjan Singh (Ludhiana), Khan Bahadur Muham-

mad Ali Khan, Kazilbash, and Rai Bahadur Milkhi Ram (Lahore), Rai Bahadur Lala Gopal Das and Khan Bahadur Shaikh Ghulam Sadiq (Amritsar), Lala Radha Kishen (Montgomery), Rai Bahadur Diwan Ganpat Rai, C.I.E. (Dera Ghazi Khan), Rai Bahadur Buta Singh, C.I.E. (Rawalpindi) ; while in respect of work in smaller towns the efforts of Mr. J. Stewart (Kalka), Rai Bahadur Lala Tilok Chand, I.S.O. (Leiah), Mr J. Powell (Murree), Reverend Canon Guilford (Tarn Taran) and Lala Tek Chand (Jandiala) are specially commended.

Part II.—Taxation.

6. (*a*) Income from taxation during the year was two lakhs greater than last year ; octroi accounts for a lakh and-a-quarter of this excess and reaches a total of nearly 40 lakhs which constitutes a record. The increase has been general except in the Ambala Division, the most noticeable gains being at Rawalpindi (Rs. 47,000), Lahore (Rs. 35,000), Gujranwala (Rs. 25,000), Amritsar (Rs. 19,000), Sialkot (Rs. 12,000), and is due mainly to the rise in prices, which makes *ad valorem* rates lucrative, and more than counterbalances a reduction in imports of building materials and other articles the use of which has been restricted owing to the war. In Rawalpindi the increase is largely due to imports intended to satisfy the exceptional demands of the military authorities. Refunds are highest in Gujranwala where they reached 38 per cent. followed by Kasur with 35 per cent, Khem Karan 29 per cent., Amritsar 24 per cent., Ludhiana 21 per cent. His Honour is glad to see that proposals regarding the substitution of a terminal tax at Gujranwala have now been sent up to Government, and that the Commissioner of Jullundur is bringing a similar reform before the municipal committee of Ludhiana. A terminal tax has already succeeded octroi at Fazilka and Muktsar, while its adoption at Pakpattan has only been deferred owing to the temporary removal of the railway. In the first two municipalities the change is said to have been most successful, and though it is not yet time to pronounce on its working elsewhere, His Honour hopes that next year's reports will contain detailed information on this point. This form of taxation seems at last to have attracted the attention it deserves, and is said to be under contemplation in Jullundur, Jagraon, Hissar, Bhiwani, Rewari, Palwal, Rohtak, Karnal, Ambala City, Lahore and Amritsar. Legislation empowering the Local Government to sanction in certain cases proposals to substitute a terminal tax for octroi is now under consideration, and if passed should facilitate the more general adoption of this tax.

7. The working of special taxes received little attention in this year's reports. The house tax is the commonest, but does not appear to be increasing in favour: the work of assessment is unpopular, and when once effected members are loth to revise it. The income from this tax at Ambala is stationary, but though the auditors have suggested reassessment, the municipal committee has not so far tackled the question. On the other hand, the municipal committee at Sargodha has doubled the rate of house-tax. The question of the exemption of Government and district board buildings from this tax has recently been raised and it appears from information now collected that there is much divergence of practice. While each case must be decided on its merits, Government has no desire to impede the independent development of municipal finances by any general exemptions of this nature and has decided to leave the matter to the discretion of local bodies. A residents' tax has been imposed in several notified areas, and this form of tax is likely to be substituted generally for a profession tax in such areas owing to legal difficulties which have been experienced in connection with the latter. No new water taxes or water rates have been imposed during the year, though a water tax is under consideration at Rewari—a disappointing lack of progress in view of His Honour's remarks on this subject in last year's review.

Part III.—Accounts.

8. The total income of municipalities rose from Rs. 74,85,062, to Rs. 82,00,418, and thus almost reached the figure of 1914-15. Omitting Government grants the increase has risen between 1911-12 and 1916-17 from 68 to

74½ lakhs or by only 10 per cent. while in the same period the income of district boards rose by over 40 per cent. The incidence of taxation for the year was Rs. 2-12-6 per head. The increase under the head octroi has already been noticed; most other heads too show some improvement. The profession tax yielded Rs. 15,391 as compared with Rs. 1,977 owing to the extension of this form of taxation and water rate rose from Rs. 60,074 to Rs. 63,657. Terminal tax appeared in the accounts for the first time and brought in Rs. 34,575. Proceeds of sale of lands amounted to Rs. 4,39,235 as against Rs. 2,12,483 last year, which was an unusually low figure; fees from sale of water rose from Rs. 2,80,043 to Rs. 2,94,244, and fees for the Electrical Departments from Rs. 1,64,580 to Rs. 4,74,219 owing to increased receipts in the Simla District and the starting of the Amritsar scheme. Grants from Government fell from Rs. 2,51,534 to Rs. 2,22,685.

The aggregate expenditure for the year was practically the same as for 1915-16, Rs. 70,55,136, as compared with Rs. 70,29,861 and the total balance at the close of the year rose from 36 to 40 lakhs. Under the head 'Water-supply' there was a fall from Rs. 6,45,226 to Rs. 6,39,020, under Drainage from Rs. 13,45,460 to Rs. 12,34,372, and under Plague from Rs. 50,736 to Rs. 26,709. Under Public Works, Buildings, there was a decrease from Rs. 1,47,905 to Rs. 1,39,867, but a rise under Roads from Rs. 5,60,889 to Rs. 6,60,406. Medical expenditure increased from Rs. 6,89,831 to Rs. 7,18,624 and Public Instruction from Rs. 5,75,906 to Rs. 6,07,858, and though occasional complaints are received from both these departments that they receive insufficient funds, the committees are on the whole fully alive to their claims and meet them to the best of their ability.

9. A number of large schemes of public improvement are in hand or under consideration. The majority of these are drainage schemes: the underground sewerage scheme at Lahore has been submitted to Government, and the committee is also considering the provision of tube-wells and storage tanks to supplement the water-supply; this is a cheaper expedient than the extension of the water-works, and is likely to be adopted also by the Amritsar municipality. At Jullundur a drainage scheme costing five lakhs has been approved by Government, and an application has been made for the loan of two lakhs to finance it. The electric scheme for Lyallpur costing two-and-a half lakhs is still held up. At Multan water-works, electric and drainage schemes are under consideration; the committee has received one-and-a-half lakhs from Government for the water-works and one lakh for drainage. A costly drainage scheme is also contemplated for Jhang-Maghiana, and a grant of Rs. 90,000 has been made by the Sanitary Board for the improvement of the Ambala water-works. The municipal committee of Gujranwala has laid down a progressive plan comprising a new hospital, drainage, water-works and electric scheme and arrangements are being made to finance it. Though few if any of the larger schemes can be undertaken by municipalities without grants from Government, His Honour sees in them a gratifying sign that committees realize the need for better conditions, particularly as regards sanitation, and are ready to take practical steps to attain them.

10. A number of municipalities ended the year with what appear at first sight to be unnecessarily large balances, but in almost every case these represent the funds needed to finance some scheme in contemplation. Of the two lakhs at the credit of the Amritsar committee, Rs. 69,000 represented Government grants, and Rs. 62,000 had already been earmarked. Of Multan's closing balance of 3¾ lakhs, 2½ lakhs were Government grants, while Dera Ghazi Khan's Rs. 1,37,457 will all be required for original works in the near future. Ambala ended the year with a balance of Rs. 1,03,733, but Rs. 90,710 was a grant for the water-works and the remainder did not cover outstanding debts. At Rahon, Pind Dadan Khan, Dingah and Sahiwal closing balances were below the prescribed minimum, the usual explanation being an unexpected fall in octroi income.

11. The Accountant-General's report on Local Funds has been published in the *Punjab Gazette* of 14th September 1917. Where there is any dis-

crepancy in figures, those published in the present report, which have been checked with the latest information, may be considered correct.

IV.—General.

12. On the whole the year was a healthy one and no serious epidemics are recorded with the exception of plague at Jhelum and Rawalpindi. Energetic measures were taken at both these places, and, though the inhabitants were not always helpful, proved successful. The constant recurrence of plague at Rawalpindi is still the subject of investigation, and radical improvements in the methods of storing grain are recommended.

In July 1916 nine inches of rain in five hours destroyed a large part of the town of Muktsar : rebuilding has been carried out in accordance with a regular scheme that will greatly improve the town, and proposals have been made with a view to saving it from floods in future. In Jhajjar town too a number of houses were swept away by floods and pecuniary help had to be afforded to the sufferers by the municipal committee.

Efforts to reduce infantile mortality by the provision of dais are being made by some municipalities, and Government has recently issued a circular letter on the subject which it is hoped will enable further progress to be made in this highly important matter.

Order.—Ordered that the copies of the foregoing remarks be forwarded to all Commissioners of Divisions and Deputy Commissioners in the Punjab and the Secretary to Government, Punjab, Public Works Department, Buildings and Roads Branch, and be submitted to the Government of India in the Education Department.

Ordered, also, that the remarks and a translation of them be published in the *Punjab Government Gazette*, English and Urdu versions, respectively, and that copies of the Urdu translation be supplied to Deputy Commissioners for the information of the municipal committees.

By order of His Honour the Lieutenant-Governor of the Punjab,

O. F. LUMSDEN,

Financial Secretary to Government, Punjab.

2017 CS—271—5-1-18—SGPP Lahore.

Abstract of Form No. 1 *of the Municipal Fund returns for the year* 1916-17.

Particulars.		
Number of Municipalities under the Punjab Municipal Act, 1911		100
Population within Municipal limits		1,617,393
Number of towns of which the Municipal Committees are appointed by election only.		*Nil.*
Number of towns of which the Municipal Committees are appointed partly by election and partly by nomination.		70
Number of towns of which the Municipal Committees are appointed by nomination only.		29
Number of towns in which the Deputy Commissioner administers the Municipal Funds.		1
Aggregate number of members of Municipal Committees—		
Ex-officio...	226	
Nominated	390	1,156
Elected	540	
Of the above—		
Officials		244
Non-officials		912
Europeans		89
Indians		1,067

Form No. I.

Statement showing the constitution of the Municipalities in the Punjab during the year 1916-17.

FORM No. I.

Statement showing the constitution of the Municipalities in the Punjab during the year 1916-17.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to Chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Hissar	1	Hissar ...	Act III of 1911.	17,162	...	1	...	...	3	4	5	12	3	9	1	11	23	...	...	62	57	58·25	
	2	Hansi ...		14,576	...	1	...	...	2	1	6	9	2	7	...	9	23	7	...	87	81	82·3	
	3	Bhiwani ...		31,100	...	1	...	...	2	10	...	12	3	9	...	12	37	9	1	59	63	62	
	4	Sirsa ...		14,629	...	1	...	...	2	1	6	9	2	7	1	8	23	...	...	22	78	65·5	
Rohtak	5	Rohtak ...		19,862	...	1	...	...	2	2	8	12	2	10	1	11	15	...	...	83	73	75	
	6	Jhajjar ...		10,617	...	1	...	...	2	2	8	12	2	10	...	12	12	...	...	89	64	68·2	
	7	Beri ...		7,798	...	1	...		2	9	...	11	2	9	1	10	13	...	...	50	82	76	
	8	Bahadurgarh ...		4,990	...	1	...	...	1	2	6	9	1	8	...	9	15	...	...	87	88	88	
	9	Gohana ...		5,438	...	1	...	...	2	1	6	9	2	7	...	9	12	...	...	96	88	89·8	
	10	Sonepat ...		12,014	...	1	...	...	1	2	6	9	1	8	1	8	16	...	2	93	86	86·8	
Gurgaon	11	Rewari ...		24,780	...	1	...	...	2	2	8	12	2	10	...	12	24	...	...	75	75	75	
	12	Palwal ...		9,485	...	1	...	...	1	2	6	9	1	8	2	7	19	...	...	95	86	87	
	13	Firozpur-Jhirka ...		5,719	...	1	...	...	2	1	6	9	2	7	...	9	19	...	...	94	79	82·3	
	14	Hodal ...		5,468	1	...	...	...	1	8	...	9	1	8	...	9	21	...	...	86	82	82·5	
	15	Ballabgarh ...		4,053	...	1	...	...	2	7	...	9	2	7	...	9	19	...	...	100	77	82	
	16	Faridabad ...		4,487	1	...	...	...	...	3	6	9	...	9	...	9	21	...	...	...	73	73	

KARNAL ...	17	Karnal	...	The Punjab Municipal	21,018	...	1	...	...	4	..	8	12	4	8	2	10	22		8	...	15·90	50·57	39·02		
	18	Panipat	...		26,342	...	1	...	...	1	3	8	12	2	10	...	12	16	...		...	75	68·1	69·25		
	19	Kaithal	...		12,912	...	1	...	...	2	2	7	11	2	9	...	11	17	...		..	82·35	81·70	81·82		
	20	Shahabad	...		11,054	...	1	...	...	1	6	...	7	1	6	...	7	19	...		...	84·2	72·8	74·4		
	21	Thanesar	...		4,719	...	1	...	...	2	7	...	9	2	7	...	9	11	...		...	96·4	94·9	95·2		
AMBALA ...	22	Ambala	...		24,493	...	1	...	...	3	1	8	12	3	9	2	10	64		9	1	20·83	59·80	50·06		
	23	Jagadhri	...		12,045	1	...	...	...	...	5	6	9	...	9	...	9	32		5	...	...	49·65	49·65		
	24	Rupar	...		6,935	...	1		...	2	1	6	9	2	7	1	8	25	...		...	86	77·25	79·11		
	25	Sadhaura	...		7,774	...	1	.	...	2	1	6	9	2	7	..	9	13	...		...	88·46	74·72	77·77		
	26	Burya	...		4,272	1	...	...	...	...	7	...	7	...	7	...	7	16	...		...	...	69·64	69·64		
SIMLA ...	27	Simla	...		33,316	...	...	...	1	3	4	...	7	4	3	5	2	55	...		...	78·18	70·90	75·06		
	28	Kasumpti	...		Figures not available.	...	...	...	1	1	..	...	1	1	...	1	...	...	...		...	...	...	...	There is no fully constituted Municipal Committee for Kasumpti. The Deputy Commissioner alone, *ex-officio*, exercises the powers of and constitutes the Committee.
KANGRA ...	29	Dharmsala	...		2,518	...	1	...	...	3	1	6	10	4	6	3	7	11		1	...	55·5	56·06	55·8		
HOSHIARPUR ...	30	Hoshiarpur	...		20,583	...	...	...	1	2	8	10	20	2	18	1	19	18	...		1	22	70	65		
	31	Urmur-Tanda	...		7,016	...	1	...	...	2	1	6	9	2	7	...	9	14	...		...	64	68	67		
JULLUNDUR ...	32	Jullundur	...		55,354	...	1	...	...	2	3	12	17	2	15	1	16	31		2	1	50	100	94		
	33	Kartarpur	...		8,631	1	...	...	...	...	3	6	9	...	9	...	9	19	...		...	...	74·26	74·26		
	34	Phillaur	...		5,224	...	1	...	...	1	2	6	9	1	8	...	9	22	...		...	63·66	81·17	79·2		
	35	Nurmahal	...		7,178	...	1	...	...	1	2	6	9	1	8	...	9	21	...		...	80	80	80		
	36	Rahon	...		6,292	...	1	...	...	1	2	6	9	1	8	...	9	18	...		...	83·3	72·9	74		
	37	Banga	...		4,602	1	...	...	...	...	2	4	6	...	6	...	6	22	...		...	...	85·6	85·6		
	38	Nakodar	...		8,859	...	1	...	...	1	2	6	9	1	8	...	9	14	...		...	100	71·4	74·6		

Statement showing the constitution of the Municipalities in the Punjab during the year 1916-17—continued.

Name of District.	Serial No. of municipality.	Names of Municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to Chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Ludhiana ...	39	Ludhiana ...	Act III of 1911.	43,152	...	1	...	...	4	6	14	24	4	20	...	24	23	2	5	26	65	57·5	
	40	Jagraon ...		15,039	...	1	...	...	2	1	6	9	2	7	...	9	24	...	...	100	86	89	
	41	Raekot ...		7,510	1	....	...	...	1	2	6	9	1	8	...	9	18	3	...	50	68	65	
Ferozepore ...	42	Ferozepore ...		24,678	...	1	...	...	4	8	9	21	5	16	1	20	41	9	1	31·32	61·26	54·2	
	43	Fazilka ...		10,985	...	1	...	...	3	...	6	9	3	6	1	8	69	2	...	36	46	42·7	
	44	Muktsar ...		8,834	...	1	...	...	2	1	6	9	3	6	...	9	15	...	...	93·33	74·28	80·63	
	45	Zira ...		4,378	...	1	...	...	2	...	3	6	2	4	...	6	14	...	...	92·85	73·30	80·15	
Lahore ...	46	Lahore ...		210,271	...	1	...	...	4	6	20	30	11	19	10	20	26	...	...	51	71	63·33	
	47	Kasur ...		24,783	...	1	...	...	3	2	10	15	3	12	1	14	14	...	...	83·3	69·05	71·90	
	48	Khem Karan ...		5,732	...	1	...	...	1	1	4	6	1	5	....	6	26	...	...	100	97	97·5	
	49	Chunian ...		7,151	...	1	...	...	3	1	8	12	3	9	1	11	20	1	...	67	55	58	
Amritsar ...	50	Amritsar ...		151,339	...	1	...	...	1	8	18	27	1	26	2	25	61	...	...	100	61·16	62·59	
	51	Dalhousie ...		2,445	...	...	...	1	4	8	...	12	3	6	9	3	8	...	...	39·58	62·5	51·04	
	52	Gurdaspur ...		5,133	...	1	...	...	2	1	6	9	3	6	1	8	16	2	...	75	86·45	82·63	
	53	Dinanagar ...		4,154	...	1	...	...	2	5	...	7	3	4	...	7	18	1	...	87·03	55·55	69·04	

Gurdaspur ...	54	Pathankot ...	The Punjab Municipal	7,007	...	1	...	...	2	1	6	9	2	7	...	9	14	...	...	85·71	70·41	78·81
	55	Batala ...		26,430	1	...	...	...	2	3	11	16	2	14	1	15	24	...	...	81·25	72·62	73·7
	56	Dera Baba Nanak		4,555	...	1	...	...	1	2	6	9	1	8	...	9	15	...	...	93·3	75	77·03
Sialkot ...	57	Sialkot ...		48,595	...	1	...	...	3	2	11	16	3	13	1	15	24	...	...	92	79	81·4
	58	Pasrur ...		7,564	...	1	...	...	2	1	6	9	2	7	...	9	25	...	1	76	82	80·6
Gujranwala ...	59	Gujranwala ...		29,472	...	1	...	...	3	4	14	21	3	18	2	19	19	1	1	52·39	59·64	58·68
	60	Wazirabad ...		17,146	...	1	...	...	2	1	6	9	2	7	...	9	18	...	...	100	75	80·5
	61	Eminabad ...		5,526	...	1	...	...	1	1	4	6	1	5	...	6	14	...	...	85	75	76·7
	62	Sharakpur ...		4,482	...	1	...	...	2	...	4	6	2	4	...	6	12	...	...	100	75	83·3
Gujrat ...	63	Gujrat ...		18,692	...	1	...	...	2	3	11	16	2	14	...	16	21	...	3	72·5	90	87·8
	64	Jalalpur Jattan ...		11,615	1	...	...	...	1	3	8	12	1	11	...	12	39	2	2	75	77·64	77·25
	65	Dinga ...		5,352	...	1	...	...	2	1	6	9	2	7	...	9	31	...	...	64·52	78 80	75·68
	66	Kunjah ...		7,090	1	...	...	...	1	2	6	9	1	8	...	9	37	6	...	83·78	79·72	80·18
Shahpur ...	67	Bhera ...		15,202	...	1	...	...	3	2	10	15	3	12	...	15	22	1	...	50	60·98	58·18
	68	Miani ...		5,819	...	1	...	...	1	2	6	9	1	8	...	9	19	4	...	46·66	70	67·41
	69	Khushab ...		10,159	...	...	1	...	2	6	...	8	2	6	...	8	16	1	1	53·3	93·3	83·3
	70	Sahiwal ...		7,658	...	...	...	1	1	8	...	9	1	8	...	9	27	1	1	65	67	66·8
	71	Sargodha ...		8,849	...	1	...	...	4	8	...	12	4	8	2	10	11	...	...	50	72·8	65·1
Jhelum ...	72	Jhelum ...		19,698	...	1	...	...	2	3	10	15	2	13	1	14	18	...	...	61·53	79·28	76·91
	73	Pind Dadan Khan		10,590	...	1	...	...	3	2	10	15	3	12	...	15	14	...	...	78·6	61·3	64·8
Rawalpindi ...	74	Rawalpindi ...		46,642	...	1	...	...	3	4	14	21	3	18	2	19	33	7	...	15·1	33·3	30·7
	75	Murree ...		5,076	...	...	...	1	7	7	2	16	7	9	13	3	23	1	...	45·9	49·8	48·1
Attock ...	76	Hazro ...		9,950	...	...	...	1	3	9	...	12	3	9	1	11	20	...	...	60	80	75
	77	Pindigheb ...		9,554	...	...	...	1	3	6	...	9	3	6	1	8	12	...	...	69	73	71·7
Mianwali ...	78	Mianwali ...		6,224	...	1	...	...	5	10	...	15	5	10	1	14	19	...	...	51·58	71·58	64·91
	79	Kalabagh ...		6,654	...	...	...	1	3	8	...	11	3	8	1	10	16	...	...	30	96	78
	80	Bhakkar ...		5,388	...	...	...	1	3	8	...	11	3	8	...	11	20	...	...	78	74	75
	81	Isakhel ...		6,868	...	1	...	...	5	12	...	17	5	12	...	17	18	...	...	60	50	53

Statement showing the constitution of the Municipalities in the Punjab during the year 1916-17—concluded.

Name of District.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Montgomery ...	82	Montgomery ...	The Punjab Municipal Act III of 1911.	8,129	...	1	...	...	4	3	8	15	4	11	3	12	13	...	...	52	60	58	
	83	Kamalia ...		8,237	...	1	..	...	2	2	8	12	2	10	...	12	16	2	...	89	81	82·3	
	84	Pakpattan ...		7,915	...	1	...	...	3	6	...	9	3	6	...	9	18	...	...	70	68	68·7	
Lyallpur ...	85	Lyallpur ...		19,578	...	..	...	1	3	4	4	11	3	8	2	9	30	...	...	46	66	60	
	86	Gojra ...		5,417	1	...	...	...	...	6	...	6	...	6	...	6	20	3	...	...	62·5	62 5	
Jhang ...	87	Jhang-Maghiana ...		25,914	...	1	...	...	4	2	12	18	4	14	1	17	18	...	...	69·44	94	88·54	
	88	Chiniot ...		14,085	...	1	...	...	3	1	8	12	3	9	...	12	25	...	1	68	75·5	73 6	
Multan ...	89	Multan ...		85,747	...	1	...	...	4	4	16	24	5	19	2	22	46	1	...	29·56	68·65	60·50	
	90	Shujabad ...		6,334	...	1	...	...	2	3	10	15	2	13	...	15	14	...	...	96·43	63·74	68 09	
Muzaffargarh ...	91	Muzaffargarh ...		4,387	...	1	...	...	3	2	6	11	3	8	...	11	14	...	...	59·52	66·07	64·28	
	92	Khangarh ...		3,359	1	...	...	...	1	2	6	9	1	8	...	9	12	...	...	83	72	78	
	93	Alipur ...		3,312	1	...	...	...	3	6	...	9	3	6	...	9	12	...	...	91·66	86·11	87·96	
	94	Leiah ...		8,173	...	1	...	...	4	10	...	14	4	10	...	14	17	...	...	48	61	57·3	
	95	Karor ...		3,503	...	...	...	1	3	8	...	11	3	8	...	11	15	...	...	71	62	64·4	
Dera Ghazi Khan.	96	Jampur ...		6,517	...	1	...	...	2	8	...	10	2	8	...	10	20	...	...	90	69·37	73·5	
	97	Dajal ...		6,893	...	1	...	...	2	8	...	10	2	8	...	10	10	...	...	80	69·16	71·33	
	98	Rajanpur ...		3,704	...	1	...	...	3	8	...	11	3	8	1	10	16	...	...	83·33	51·56	60 23	
	99	Mithankot ...		2,589	...	1	...	...	2	6	...	8	2	6	1	7	13	...	...	100	83·3	87·5	
	100	Dera Ghazi Khan		16,853	...	1	...	...	7	14	...	21	7	14	4	17	18	...	...	28·57	71·43	57·14	
		Total ...		1,617,393	13	74	1	12	226	390	540	1,156	244	912	89	1,067	2,106	91	22	...	...	...	

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Abstract of Form No. II of the Municipal Fund Returns for the year 1916-17.

PARTICULARS.	Amount.	Total.
	Rs.	Rs.
System of municipal taxation in force —		
Octroi in force in 93 towns.		
Tax on houses and lands in 14 towns.		
Tax on animals and vehicles in 18 towns.		
Tax on professions and trades in 4 towns.		
Tolls on roads and ferries in 4 towns.		
Water-rate in 6 towns.		
Lighting rate in no town.		
Conservancy (including scavenging and latrine rates) in 4 towns.		
Other taxes—Tax on servants in 3 towns.		
Tax on dogs in 5 towns.		
Tax on shops and stalls at annual fairs in 1 town.		
Terminal tax in 3 towns.		
AMOUNT OF INCOME UNDER EACH HEAD SEPARATELY, BEING THE TOTALS FOR THE PROVINCE.		
Municipal Rates and Taxes—		
Octroi	39,92,744	
Tax on houses and land	3,19,863	
Tax on animals and vehicles	51,484	
Tax on professions and trades	15,391	
Tolls on roads and ferries	4,530	
Water-rate	63,657	
Lighting rate	...	
Conservancy tax	3,661	
Tax on servants	4,796	
Tax on dogs	5,575	
Tax on shops and stalls at annual fairs	103	
Terminal tax	34,575	
		44,96,379
Realizations under Special Acts—		
From cattle-pounds	27,188	
From hackney carriages	20,570	
From licenses for the sale of spirits and drugs	11	
Municipal share of local rate	2,585	
Lambardari fees	563	
Land revenue	5,562	
		56,479
Revenue derived from municipal property and powers apart from taxation—		
Rents of lands, houses, serai, dâk bungalows, &c.	3,90,684	
Sale-proceeds of lands and produce of lands, &c.	4,39,235	
Conservancy receipts (other than taxes and rates)	1,67,084	
Fees and revenus from educational institutions	1,68,850	
Ditto medical ditto	25,145	
Ditto markets and slaughter-houses	41,710	
Ditto tramways	...	
Other fees—Bonded werehouse fees	6,490	
Fairs	89,080	
Sale of water	2,94,244	
Copying fees	1,667	

Abstract of Form No. II of the Municipal Fund Returns for the year 1916-17—concluded.

Particulars.	Amount.	Total.
Revenue derived from municipal property and powers apart from taxation—concluded.	Rs.	Rs.
License fees for offensive and dangerous trades	14,401	
Registration fee for sale of cattle	...	
License fees on hand-carts	4,332	
Other fees	31,329	
Fees and revenue from Electric Department	4,74,219	
Fines under Municipal and other Acts	36,006	
Interest on investments—		
For general purposes	44,735	
For educational purposes	2,450	
For medical purposes	2,043	
Premium on loans	1,413	
Grants and Contributions—		
From Government—		
For general purposes	5,33,967	22,35,117
For educational purposes	1,83,650	
For medical purposes	20,486	
From Local Funds—		
For general purposes	10,113	
For educational purposes	18,202	
For medical purposes	77,633	
From other sources—		
For general purposes	...	
For educational purposes	3,731	
For medical purposes	39,789	8,87,571
Miscellaneous—		
Recoveries on account of services rendered to private individuals ...	59,127	
Other items	1,41,009	2,00,136
Total income of the year, excluding opening balance ...	78,75,682	78,75,682
Extraordinary and Debt—		
Sale-proceeds of Government securities and withdrawals from savings banks	...	
Loans—		
From Government	1,11,274	
Raised in the open market	1,000	
Realizations of sinking fund for payment of loans	...	
Advances—		
Permanent	11,410	
Others	1,74,587	
Deposits	26,465	3,24,736
Total receipts excluding opening balance ...	...	82,00,418
Opening balance on 1st April 1916	...	35,74,515
Grand Total ...	...	1,17,74,933
Incidence of taxation per head of population	...	2 12 6
Ditto total income per head of population	...	4 13 11

Exclusive of investments amounting to Rs. 70,700.

Form No. II.

Statement showing the Income of the Municipalities in the Punjab during the year 1916-17.

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Blance in hand at the close of last year.	MUNICIPAL RATES								
					Octroi.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials.)	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Class IX (Miscellaneous).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA.	HISSAR.	1	Hissar ...	19,159	15,801	1,199	605	2,390	738	573	7,012	745	...
		2	Hansi ...	9,415	15,761	590	131	1,065	467	1,072	3,614	408	286
		3	Bhiwani ...	55,896	29,235	541	1,652	8,589	1,956	1,027	12,071	1,009	1,821
		4	Sirsa ...	25,438	15,943	774	...	2,182	1,198	1,536	4,790	413	...
	ROHTAK.	5	Rohtak ...	37,759	17,011	1,861	1,237	10,272	1,325	...	6,574	1,714	137
		6	Jhajjar ...	6,290	6,238	619	298	636	388	122	2,998	106	...
		7	Beri ...	9,876	4,402	...	373	888	143	145	1,379	102	...
		8	Bahadurgarh ...	6,236	3,118	374	160	463	132	70	1,567	82	...
		9	Gohana ...	3,235	3,953	355	131	702	413	48	2,117	208	...
		10	Sonepat ...	43,015	11,502	1,112	288	1,801	507	279	4,630	736	...
	GURGAON.	11	Rewari ...	2,02,741	24,274	2,162	1,976	2,324	...	649	8,427	...	2
		12	Palwal ...	18,940	11,051	504	166	816	833	279	2,447	400	...
		13	Firozpur-Jhirka ...	7,806	3,919	364	66	...	51	...	1,075	...	...
		14	Hodal ...	3,885	5,358	289	...	599	...	...	1,794	...	...
		15	Ballabgarh ...	25,409	4,914	185	391	573	52	116	1,828	129	...
		16	Faridabad ...	6,582	3,921	274	175	558	152	147	711	65	...
	KARNAL.	17	Karnal ...	33,716	22,001	2,682	1,427	2,174	2,542	941	7,169	888	...
		18	Panipat ...	37,652	17,715	4,418	1,060	1,774	1,538	394	7,128	612	...
		19	Kaithal ...	15,205	8,760	1,304	360	1,475	823	302	3,526	468	1
		20	Shahabad ...	2,123	7,964	1,400	309	885	1,166	301	3,241	397	...
		21	Thanesar ...	1,127	4,369	...	136	106	531	192	1,218	129	88
	AMBALA.	22	Ambala ...	13,279	25,456	2,017	4,050	6,290	1,010	...	13,934	1,791	...
		23	Jagadhri ...	10,181	11,914	...	2,101	1,863	3,894	723	3,810	304	13
		24	Rupar ...	49,286	9,385	564	922	670	962	200	4,142	698	506
		25	Sadhaura ...	8,789	4,877	351	742	669	287	245	2,433	290	...
		26	Buriya ...	2,857	2,419	435	281	116	...	107	725	1	...
	SIMLA.	27	Simla ...	5,50,762	95,024	16,067	9,897	10,220	5,307	8,553	48,080	11,210	2,279
		28	Kasumpti ...	9,786	...	...	...	...	...	...	...	...	...
JULLUNDUR.	KANGRA.	29	Dharmsala ...	1,119	...	...	...	...	...	...	...	...	...
	HOSHIARPUR.	30	Hoshiarpur ...	6,349	19,442	1,690	2,484	2,815	2,958	632	6,623	1,076	1,396
		31	Urmar Tanda ...	13,483	5,006	769	750	643	393	154	2,252	226	230

14	15	16	17	18	19	20	21	22

AND TAXES.

(i) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	29,063	256	312	60	...	...	...	...
...	23,344	...	233	...	...	...	...	...
...	57,901	...	...	...	...	...	...	...
...	26,836	...	505	...	...	...	...	...
...	40,131	1,922	...	2,702	...	...	...	...
...	11,405	...	...	...	...	...	...	...
...	7,432	...	...	...	...	...	...	...
...	5,966	...	...	...	...	...	...	...
...	7,927	...	...	...	...	...	...	...
...	20,855	...	...	...	...	...	...	...
...	39,814	...	212	...	...	...	...	...
...	16,496	...	186	...	...	...	...	...
...	5,475	...	...	...	...	...	...	...
...	8,040	...	...	...	...	...	...	...
...	8,188	...	...	...	...	...	...	...
...	6,003	...	57	...	...	...	...	...
...	39,824	...	...	...	...	...	...	...
...	34,634	...	...	...	...	...	...	...
...	17,019	...	...	...	...	...	...	...
...	15,663	...	...	...	...	...	...	...
...	6,769	...	...	...	...	...	...	...
...	54,548	6,566	...	...	...	...	...	...
...	24,622	...	...	...	...	...	...	...
...	18,049	...	...	...	...	...	...	...
...	9,894	...	...	...	...	...	...	...
...	4,084	...	...	...	...	...	...	...
...	2,06,587	2,32,862	8,199	...	...	41,577	...	...
...	...	3,138	220	...	...	519	...	...
...	...	2,017	...	...	...	1,883	...	638
...	39,116	...	...	...	...	...	...	...
...	10,428	...	...	...	...	...	...	...

23	23 (a)	23 (b)	23 (c)	23 (d)	24	25	26	27	27 (a)	27 (b)	27 (c)	28 (d)	28
Municipal Rates and Taxes—*concluded.*						Realizations under Special Acts.							
Other taxes.								*From other sources,*					
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal tax.		Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.		Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	29,691	317	86	...	...	...	...	...	403
...	...	...	...	...	23,577	364	...	...	...	...	...	...	364
...	...	...	...	...	57,901	502	...	...	...	...	...	...	502
...	...	...	...	...	27,341	941	...	...	...	...	...	...	941
...	...	...	...	...	44,755	391	...	...	...	...	...	...	391
...	...	...	...	...	11,405	447	...	...	...	...	...	...	447
...	...	...	...	...	7,432	155	...	...	...	...	...	...	155
...	...	...	...	...	5,966	316	...	...	...	...	...	...	316
...	...	...	...	...	7,927	...	...	...	...	...	...	...	...
...	...	...	...	...	20,855	...	448	...	...	...	...	...	448
...	...	...	...	...	40,026	543	...	...	...	...	...	...	543
...	...	...	...	...	16,682	453	...	...	...	...	...	...	453
...	...	...	...	...	5,475	179	...	...	...	...	...	...	179
...	...	...	...	...	8,040	409	...	...	...	...	...	...	409
...	...	...	...	...	8,188	...	...	...	...	...	...	...	...
...	...	...	...	...	6,060	...	...	...	...	...	...	...	...
...	...	...	...	...	39,824	...	...	...	...	...	...	...	...
...	...	...	...	...	34,634	162	...	...	...	...	...	...	162
...	...	...	...	...	17,019	314	...	...	...	...	...	...	314
...	...	...	...	...	15,663	...	...	...	...	...	...	...	...
...	...	...	...	...	6,769	...	...	...	...	...	...	...	...
...	...	...	...	...	61,114	233	...	...	...	...	...	...	233
...	...	...	...	...	24,622	...	...	...	...	...	...	...	...
...	...	...	...	...	18,049	377	15	...	...	...	...	...	392
...	...	...	...	...	9,894	132	...	...	...	...	...	...	132
...	...	...	...	...	4,084	...	...	...	...	...	...	...	...
...	4,519	...	...	...	4,93,744	71	...	...	...	...	...	...	71
...	109	...	...	...	3,986	...	...	...	...	...	...	...	...
143	49	...	...	...	4,730	305	...	...	...	...	...	...	305
...	...	...	...	...	39,116	314	149	...	...	...	...	...	463
...	...	...	...	...	10,423	266	...	...	...	...	...	...	266

29	30	31	32	33	34	35	36	36 (a)	36 (b)
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Rents of lands, houses, serais rest-house, dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.* Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	...	Rs.	Rs.	Rs.	Rs.
989	67	446	13	374	201	...	...	...	...
575	...	775	2,702	113	295	...	...	...	...
1,868	277	436	2,904	204	...	...	...	...	...
1,115	3,125	692	3,738	154	496	...	...	...	...
3,426	107	154	62	389	604	...	...	...	...
423	14	300	3,225	121	124	...	...	...	...
257	...	58	2,561	...	...	...	...	...	...
135	...	60	1,038	8	96	...	...	...	...
590	23	363	2,558	96	60	...	...	...	...
496	9,708	139	4,400	...	903	...	26	...	...
3,375	45	139	382	10	...	...	...	...	...
442	...	135	2,599	14	...	...	...	...	...
883	85	6	457	39	...	...	...	...	...
354	...	42	595	15	...	...	...	...	...
233	...	26	528	...	...	...	...	...	...
425	238	156	399	...	229	...	...	...	...
7	...	164	130	...	107	...	...	...	...
117	...	105	4,730	...	...	...	...	...	...
364	...	124	4,389	...	247	...	...	...	...
...	...	...	489	...	86	...	...	...	...
119	...	...	244	...	...	...	...	...	...
1,213	1,891	442	101	411	1,646	...	...	...	10,616
126	...	245	5,128	10	...	...	...	...	...
793	...	126	8,604	113	1,057	...	...	...	...
100	449	200	141	26	66	...	...	...	...
5	...	21	261	...	...	...	...	...	...
47,216	43,333	265	1,844	9,624	...	...	...	...	38,957
...	...	...	...	...	...	...	...	...	...
516	1,629	...	83	...	148	...	...	...	...
2,085	252	868	326	202	188	...	...	...	...
...	7	85	...	...	...	...	...	...	...

36 (c)	36 (d)	36 (e)	36 (f)	36 (g)	36 (h)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.						Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fees and revenue from Electric Department.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	501	...	...	...	...	2,591
2	37	...	...	...	...	34	...	...	...	...	4,533
4	...	...	966	...	...	135	...	...	87	...	6,881
...	...	...	...	...	...	58	...	...	9	...	9,387
17	274	...	492	...	...	224	1,420	...	52	...	7,221
3	...	...	...	...	...	13	...	...	...	...	4,223
...	...	...	83	...	...	47	...	1,011	...	...	4,017
1	...	...	...	...	...	18	...	...	...	...	1,356
3	...	...	...	...	...	46	...	...	...	...	3,739
111	9	...	...	1	...	55	...	...	...	...	15,848
9	...	...	...	...	...	46	...	...	...	...	4,006
1	...	...	...	...	...	98	...	...	...	...	3,289
...	...	...	...	...	...	176	...	...	...	...	1,646
...	...	...	...	...	...	110	...	...	...	...	1,116
1	...	...	...	...	...	142	...	...	...	...	930
...	...	...	...	...	...	19	...	...	...	...	1,466
...	...	...	319	12	...	281	...	140	...	...	1,160
...	...	...	188	...	...	56	...	...	...	...	5,195
5	4	...	...	...	...	44	...	...	...	...	5,177
16	...	...	...	...	...	4	...	...	...	...	595
...	...	...	153	...	...	13	...	...	...	...	529
16	...	...	...	43	...	167	...	179	...	...	16,225
6	...	...	...	...	...	77	...	...	...	...	5,592
7	...	...	...	...	...	94	209	...	...	...	11,003
3	...	...	...	...	...	...	...	...	...	...	385
1	...	...	...	...	...	39	...	...	...	...	327
147	285	...	989	3,205	2,22,685	1,815	15,168	...	...	1,413	3,86,946
...	...	...	...	...	...	...	...	...	...	...	...
...	38	...	...	...	...	62	...	...	...	...	2,476
6	83	...	...	29	...	267	70	...	...	...	4,376
3	...	...	...	...	...	18	...	...	...	...	113

43	44	45	46	47	48	49	50	51	52
Grants and Contributions (for general and special purposes).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
300	430	...	...	...	2,220	...	...	...	2,950
...	788	...	...	...	...	...	...	640	1,428
...	2,231	...	...	...	1,500	...	...	21	3,752
350	1,958	...	...	...	1,606	...	2,500	...	6,414
96	2,063	...	353	...	5,000	...	...	...	7,512
...	2,258	...	...	1,056	1,170	...	...	...	4,484
...	611	...	...	1,082	...	...	...	...	1,693
...	2,282	...	...	944	1,300	...	...	1,982	6,508
...	404	...	...	963	1,368	...	...	...	2,735
...	522	...	...	666	...	...	...	16,294	17,482
60,000	3,502	...	...	...	430	...	...	105	64,037
...	977	...	...	750	480	...	...	62	2,269
...	1,363	...	...	250	480	...	...	7	2,100
...	1,822	350	...	400	800	...	...	54	3,426
...	1,667	...	...	400	...	...	...	...	2,067
...	1,130	...	...	400	...	...	...	...	1,530
44,104	1,264	...	...	...	...	...	...	...	45,368
...	1,067	...	...	840	...	...	...	...	1,907
380	2,931	...	...	432	...	...	...	...	3,743
...	2,685	...	...	518	22	...	...	...	3,225
...	1,695	...	...	386	...	...	...	...	2,081
90,710	1,385	30	...	...	4,466	...	...	...	96,591
200	2,852	...	...	660	1,900	...	...	192	5,304
...	3,290	...	...	1,000	2,172	...	...	142	6,604
...	758	...	...	...	1,157	...	...	...	1,915
...	1,080	...	...	430	...	...	...	...	1,510
1,70,748	2,292	1,500	...	...	...	...	...	3,500	1,78,040
2,750	...	...	...	...	...	...	...	...	2,750
3,540	564	...	100	...	...	...	...	...	4,204
...	2,770	...	...	...	1,750	...	...	...	4,520
...	...	...	...	...	...	...	...	...	...

53	54	55	56	57	58	59	60
Miscellaneous.				Extra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	367	367	36,002	...	...	...	...
105	509	614	30,516	...	...	...	...
...	1,217	1,217	70,253	...	...	...	...
...	682	682	44,765	...	...	...	...
...	245	245	60,124	...	...	...	...
...	246	246	20,805	...	...	...	...
...	52	52	13,349	...	...	...	...
...	86	86	14,232	...	...	...	...
...	24	24	14,425	...	...	...	...
...	451	451	55,084	...	...	...	...
...	1,169	1,169	1,09,781	...	...	...	...
...	131	131	22,824	...	...	...	...
...	22	22	9,422	...	...	...	...
...	12	12	13,003	...	...	...	...
12	179	191	11,376	...	...	...	...
...	...	...	9,055	...	...	...	...
82	3,594	3,676	90,028	...	...	...	...
...	396	396	42,295	...	...	...	...
...	49	49	26,302	...	...	...	...
...	170	170	19,653	...	...	...	...
...	145	145	9,524	...	...	...	...
9	421	430	1,74,593	...	...	...	...
...	145	145	35,663	...	...	...	...
290	41	331	36,379	...	...	...	...
...	47	47	12,973	...	...	...	...
...	40	40	5,961	...	...	...	...
86	15,323	15,409	10,74,210	...	...	...	...
...	1	1	6,737	...	...	...	...
1	110	111	11,826	...	...	...	...
...	594	594	49,069	...	...	...	...
...	73	73	10,875	...	...	...	...

No. II.

in the Punjab during the year 1916-17.

III of 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	205	1,286	1,491	37,483	56,652	1 11 8	2 1 6	
...	...	...	...	30,516	39,931	1 9 10	2 1 6	
...	...	...	...	70,253	1,26,149	1 13 9	2 4 2	
...	1,250	...	1,250	46,015	71,453	1 13 11	3 1 0	
...	186	...	186	60,310	98,069	2 4 1	3 0 5	
...	...	...	...	20,805	27,095	1 1 2	1 15 4	
...	90	...	90	13,439	23,315	0 15 0	1 11 5	
...	...	557	557	14,789	21,025	1 3 2	2 13 8	
...	...	...	...	14,425	17,710	1 7 4	2 10 5	
...	...	1,631	1,631	56,715	99,730	1 11 9	4 9 4	
...	...	...	...	1,09,781	3,12,522	1 9 10	4 6 11	
...	...	...	...	22,824	41,764	1 12 2	2 6 6	
...	...	...	...	9,422	17,228	0 15 4	1 10 4	
...	...	...	...	13,003	16,888	1 7 6	2 6 1	
...	...	...	...	11,376	36,785	2 0 4	2 12 11	
...	...	...	...	9,056	15,638	1 5 7	2 0 4	
...	...	358	358	90,386	1,24,102	1 14 4	4 4 6	
...	...	...	...	42,295	79,977	1 5 0	1 9 8	
...	...	...	...	26,302	41,507	1 5 1	2 0 7	
...	...	...	...	19,653	21,776	1 6 8	1 12 5	
...	...	...	...	9,524	10,651	1 6 11	2 0 4	
...	1,354	977	2,331	1,76,924	1,90,203	2 8 0	7 2 1	
...	381	...	381	36,044	46,225	2 0 8	2 15 4	
...	190	307	497	36,876	86,162	2 9 8	5 3 11	
...	75	...	75	13,048	21,837	1 4 4	1 10 8	
...	...	...	...	5,961	8,818	0 15 4	1 6 4	
1,500	50,237	363	52,100	11,26,310	16,77,072	14 13 1	27 5 11*	*Excluding Government grant of Rs. 1,61,000.
...	...	1,660	1,660	8,397	18,183	...	...	
...	59	...	59	11,885	13,004	1 14 1	4 11 11	
...	41	...	41	49,110	55,459	1 14 5	2 6 2	
...	...	3,154	3,154	14,029	27,512	1 7 9	1 8 10	

FORM

Statement showing the income of the municipalities

UNDER ACT

1	1(a)	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of 1st year.	MUNICIPAL RATES								
					Octroi.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Class IX (Miscellaneous).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR.	JULLUNDUR.	32	Jullundur ...	87,665	43,275	4,413	5,310	6,599	2,886	1,245	12,661	3,727	1,022
		33	Kartarpur ...	3,736	5,123	240	416	1,092	213	190	1,209	162	76
		34	Phillaur ...	6,642	2,930	919	261	347	135	123	884	119	50
		35	Nurmahal ...	921	2,960	177	389	526	310	124	972	124	35
		36	Rahon ...	727	2,964	290	251	316	370	102	1,266	234	76
		37	Banga ...	1,514	3,671	135	504	435	492	181	2,595	452	82
		38	Nakodar ...	1,300	4,980	362	395	822	619	100	1,226	160	186
	LUDHIANA.	39	Ludhiana ...	99,896	57,043	3,503	1,930	12,811	2,563	1,866	19,596	5,446	3,863
		40	Jagraon ...	13,617	10,148	471	437	2,223	629	283	6,638	1,246	...
		41	Raekot ...	21,032	5,911	267	178	834	131	147	3,651	427	...
	FEROZEPORE.	42	Ferozepore ...	64,933	28,417	934	2,284	6,713	1,349	1,237	10,908	1,346	1,851
		43	Fazilka ...	30,692	4,479	106	303	483	181	192	1,921	271	...
		44	Muktsar ...	62,470	1,648	70	143	122	242	124	1,737	70	191
		45	Zira ...	665	3,872	94	407	396	252	64	1,997	134	122
LAHORE.	LAHORE.	46	Lahore ...	1,78,515	3,23,966	48,127	48,117	88,623	21,973	12,413	94,613	34,812	1,02,651
		47	Kasur ...	53,300	25,458	3,192	3,633	4,095	1,902	782	11,838	4,117	650
		48	Khem Karan ...	14,972	3,627	331	314	655	157	39	2,256	55	18
		49	Chunian ...	14,935	6,806	373	1,217	790	583	99	2,216	279	210
	AMRITSAR.	50	Amritsar ...	2,70,089	2,15,724	10,132	38,612	35,288	47,806	6,660	60,445	24,932	13,813
	GURDASPUR.	51	Dalhousie ...	3,952	...	...	...	...	...	...	...	...	...
		52	Gurdaspur ...	19,231	5,931	1,196	263	884	257	177	4,177	...	...
		53	Dinanagar ...	2,458	5,579	160	331	806	108	218	1,147	297	117
		54	Pathankot ...	6,728	7,424	620	532	913	324	896	1,854	329	271
		55	Batala ...	16,832	20,606	1,551	1,956	2,447	787	619	8,267	1,852	178
		56	Dera Baba Nanak	4,541	4,469	110	315	1,248	155	161	1,397	246	185
	SIALKOT.	57	Sialkot ...	1,38,070	74,268	8,519	9,183	17,345	4,041	4,244	39,036	11,243	...
		58	Pasrur ...	1,833	4,741	523	514	1,269	183	183	1,832	150	94

14	15	16	17	18	19	20	21	22

AND TAXES.

(7) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	81,138	...	...	...	...	...	...	...
...	8,721	...	...	...	...	...	...	...
300	6,068	...	...	...	...	...	...	...
...	5,617	...	...	...	...	...	...	...
...	5,869	...	...	...	...	...	...	...
...	8,547	...	...	...	...	...	...	...
...	8,840	...	...	...	...	...	...	...
150	1,08,770	...	...	...	...	...	...	...
...	22,073	...	...	...	...	...	...	...
...	11,546	...	...	...	...	...	...	...
...	56,039	...	...	...	...	...	...	...
...	7,936	...	...	...	...	...	...	...
...	4,347	...	...	...	...	...	...	...
...	7,338	...	...	...	...	...	...	...
350	7,75,645	...	22,560	...	...	...	...	...
...	55,667	...	...	...	...	...	...	...
...	7,452	...	...	...	...	...	...	...
...	12,573	...	...	...	...	...	...	...
250	4,58,667	...	12,118	...	...	...	...	...
...	*	7,464	233	...	...	2,818	...	2,63
...	12,825	...	...	...	...	...	...	...
...	8,763	...	...	...	...	...	...	...
...	13,163	...	...	...	361	...	...	...
...	38,263	545	169	...	...	...	...	...
...	8,286	...	...	...	...	...	...	...
750	1,68,629	...	1,393	...	102	...	...	...
...	9,489	...	...	...	...	...	...	...

*Differs from the figures in Form IV as Rs. 26 octroi income for the last day of the year could not be included in the Municipal Cash Book.

23	23 (a)	23 (b)	23 (c)	23 (d)	24	25	26	27	27 (a)	27 (b)	27 (c)	27 (d)	28
Municipal Rates and Taxes—*concluded.*						Realizations under Special Acts.							
Other taxes.								*From other sources.*					
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal Tax.		Total rates and taxes.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.		Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	81,138	331	630	...	...	...	...	...	961
...	...	...	...	...	8,721	185	...	...	...	...	...	...	185
...	...	...	...	...	6,068	534	...	...	...	...	...	...	534
...	...	...	...	...	5,617	176	...	...	...	...	...	...	176
...	...	...	...	...	5,869	642	...	...	...	...	...	...	642
...	...	...	...	...	8,547	306	...	...	...	...	...	...	306
...	...	...	...	...	8,840	183	...	...	...	...	...	...	183
...	...	...	...	...	1,08,770	1,341	431	...	...	...	...	...	1,772
...	...	...	...	...	22,073	265	35	...	...	...	...	...	300
...	...	...	...	...	11,546	483	...	...	...	...	...	...	483
...	...	...	...	...	56,089	...	423	...	...	...	...	...	423
...	...	...	16,940	...	24,876	1,361	...	...	...	...	...	...	1,361
...	...	...	12,505	...	16,852	...	247	...	...	...	...	...	247
...	...	...	...	...	7,388	...	635	...	...	...	...	...	635
...	...	...	...	...	7,98,205	1,483	4,885	...	...	...	...	...	6,368
...	...	...	...	...	55,667	375	...	...	...	...	...	...	375
...	...	...	...	...	7,452	99	...	...	...	...	...	...	99
...	...	...	...	...	12,573	413	...	...	...	...	...	...	413
...	...	...	...	...	4,70,785	1,305	2,766	...	...	...	...	...	4,071
841	256	...	...	...	14,244	...	...	...	1,190	...	...	...	1,190
...	...	...	...	...	12,825	1,164	109	...	...	...	...	...	1,273
...	...	...	...	...	8,763	...	...	...	...	...	...	...	...
...	...	...	...	...	13,594	2,423	173	...	...	...	...	...	2,596
...	...	...	...	...	38,977	...	212	...	...	...	...	...	212
...	...	...	...	...	8,286	...	...	...	...	...	...	...	...
...	...	103	...	...	1,70,227	601	413	...	...	...	...	...	1,014
...	...	...	...	...	9,489	...	10	...	...	...	...	...	10

29	30	31	32	33	34	35	36	36 (*a*)	36 (*b*)

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Rents of lands, houses, ferris rest-houses, dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,481	9,858	1,350	341	658	605	...	...	5,452	...
13	...	208	...	20	...	...	...	...	...
1,714	305	80	...		180	...	...	...	...
11	2	100	...	...	...	...	...	...	...
64	...	296	...	...	...	...	6	...	...
66	...	186	...	...	22	...	...	...	...
228	233	326	...	...	49	...	...	...	...
9,258	547	7,755	102	81	685	...	...	802	7,709
1,892	500	325	...	68	...	...	87	...	...
1,827	216	407	...	104	...	...	...	...	...
8,090	7,799	2,250	242	218	877	...	...	...	...
21,402	4,027	32	8,085	564	211	...	...	...	...
1,935	388	73	632	257	230	...	...	7,786	...
206	1,738	83	454	655	...	...	...	1,684	...
95,629	11,228	18,861	4,814	...	6,024	...	...	...	1,68,377
8,438	2,380	6,652	11,269	412	539	...	...	...	...
...	...	300	824	...	...	...	...	...	...
1,521	818	1,050	4,424	...	...	...	...	...	...
27,650	55,455	49,175	2,193	3,091	79	...	...	57,858	52,635
2,388	1,653	28	...	718	325	...	...	...	...
1,078	1,124	542	...	...	...	...	...	...	...
151	62	323	...	174	...	...	...	...	...
1,201	557	325	2,680	278	93	...	...	...	...
5,823	18,666	2,751	10,766	184	...	...	...	...	...
220	...	625	...	203	245	...	...	...	...
4,756	1,510	16,712	556	186	505	...	1,769	4,174	2,718
307	...	608	249	...	48	...	...	...	...

36 (c)	36 (d)	36 (e)	36 (f)	36 (g)	36 (h)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.						Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fees and revenue from Electric Department.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
...	847	...	...	...	...	1,002	...	...	...	...	22,594
2	...	...	...	240	...	32	...	...	35	...	550
2	...	...	...	78	...	109	...	...	70	...	2,488
4	...	...	...	15	...	6	...	...	52	...	190
2	...	...	...	3	...	4	...	...	70	...	445
...	...	...	...	90	...	89	...	...	18	...	471
4	...	...	...	91	...	49	...	...	70	...	1,050
19	338	...	...	...	...	508	...	...	17	...	27,266
8	...	...	...	...	...	180	...	...	...	...	3,060
7	...	...	...	...	...	...	...	...	...	...	2,061
52	45	...	...	822	...	931	...	...	70	...	21,896
13	56	...	...	874	...	302	...	...	17	...	30,583
4	...	...	...	...	...	42	...	...	...	...	11,347
...	...	...	...	...	...	31	...	...	...	...	4,851
65	1,539	...	...	...	...	8,449	26,144	...	...	...	3,41,130
46	...	...	...	...	...	212	...	...	52	...	25,000
...	...	...	...	...	...	1	...	...	...	...	1,125
2	...	...	...	...	...	113	...	...	...	...	7,928
359	4,812	...	...	22,542	2,51,534	5,743	472	...	...	...	5,33,598
...	105	...	18	195	...	185	...	...	...	...	5,615
8	140	...	...	...	...	96	...	...	...	...	2,988
7	184	...	...	...	...	30	...	...	17	...	948
12	125	...	...	810	...	193	...	...	...	...	6,274
...	559	...	...	...	...	347	...	...	...	...	39,096
...	79	...	...	...	...	...	...	...	...	...	1,372
22	549	...	...	...	...	202	...	...	113	...	33,772
...	...	...	...	...	...	36	...	...	...	...	1,248

43	44	45	46	47	48	49	50	51	52
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES.)									
From Government.			*From local funds.*			*From others sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50,000	1,922	...	2,919	...	4,000	...	...	84	58,925
...	...	...	...	...	800	...	...	390	1,190
391	...	...	...	...	728	...	...	282	1,401
57	...	...	...	...	600	...	...	48	705
61	...	...	...	...	700	...	...	62	823
34	...	...	...	...	608	...	...	10,175	10,817
207	...	...	...	...	800	...	...	71	1,078
...	5,696	133	746	...	2,000	...	...	192	8,767
...	...	...	...	...	600	...	...	...	600
...	...	...	...	...	1,400	...	...	174	1,574
...	2,622	...	...	...	...	...	...	...	2,622
...	1,579	...	...	1,000	2,000	...	...	2,200	6,779
...	1,970	...	350	500	1,000	...	...	...	3,820
...	...	...	...	...	500	...	...	...	500
3,550	19,681	9,000	...	...	...	...	...	70	32,300
...	1,714	...	...	30	1,446	...	...	...	3,191
...	1,784	...	...	168	...	...	...	...	1,952
...	693	...	...	96	800	...	...	229	1,818
6,650	22,147	7,400	...	...	...	...	...	...	36,197
...	...	...	...	...	...	...	...	...	...
...	333	...	237	...	...	...	...	...	570
...	...	...	...	...	...	...	...	...	...
1,386	528	300	...	...	400	...	...	...	2,614
...	5,289	400	...	...	...	...	...	586	6,275
...	...	...	...	...	610	...	...	...	610
871	8,051	...	648	...	5,000	...	...	...	14,570
2,900	1,138	300	...	...	1,250	...	...	...	5,588

53	54	55	56	57	58	59	60
Miscellaneous.				Extra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realisations of sinking fund for repayment of loans.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
408	463	871	1,64,489	...	...	...	...
...	207	207	10,853	...	...	...	...
23	41	64	10,555	...	...	...	...
...	179	179	6,867	...	...	...	...
...	45	45	7,824	...	...	...	...
...	28	28	20,169	...	...	...	...
...	26	26	11,177	...	...	...	...
5,832	615	6,447	1,53,022	...	...	...	...
...	198	198	26,231	...	...	...	...
...	47	47	15,711	...	...	...	...
...	213	213	80,693	...	...	...	...
550	2,953	3,503	67,102	...	...	...	...
...	216	216	32,482	...	...	...	...
...	99	99	13,423	...	...	...	...
46,983	22,496	69,479	12,47,483	...	...	...	...
...	359	359	84,591	...	...	...	...
...	469	469	11,097	...	...	...	...
187	244	431	23,163	...	...	...	...
536	36,740	37,276	10,81,927	...	...	...	...
4	216	220	21,269	...	...	...	...
222	787	1,009	18,665	...	...	...	...
372	20	392	10,103	...	...	...	...
...	226	226	25,234	...	...	...	...
...	1,354	1,354	85,914	...	...	...	...
...	252	252	10,520	...	...	...	...
542	3,736	4,278	2,23,861	...	5,274	...	...
107	63	170	16,505	...	...	1,000	...

No. II.

in the Punjab during the year 1916-17.

III of 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	...	...	1,64,489	2,52,154	1 7 6	2 15 7	
...	...	154	154	11,007	14,743	1 0 2	1 4 1	
...	...	178	178	10,733	17,375	1 2 7	2 0 4	
...	...	...	...	6,867	7,788	0 12 6	0 15 4	
...	...	...	...	7,824	8,551	0 14 11	1 3 10	
...	...	...	...	20,169	21,633	1 13 9	4 6 1	
...	...	...	...	11,177	12,477	0 15 11	1 4 2	
3,240	...	2,916	6,156	1,59,178	2,59,074	2 8 4	3 8 8	
473	...	1,301	1,774	28,005	41,622	1 7 5	1 11 11	
...	300	...	300	16,011	37,043	1 8 7	2 1 6	
...	313	...	313	81,006	1,45,389	2 4 4	3 4 4	
...	...	293	293	67,395	98,087	2 4 3	6 1 9	
220	...	41	267	32,749	95,219	1 14 7	3 10 9	
...	6	...	...	13,423	14,088	1 10 10	3 1 0	
...	70,653	...	70,653	13,18,136	14,96,651	3 12 9	5 15 0	
...	3,375	...	3,375	87,966	1,41,266	2 3 11	3 6 7	
40	...	...	40	11,137	26,109	1 4 10	1 15 0	
245	...	13	258	23,421	38,356	1 12 1	3 3 10	
...	4,565	79	4,644	10,86,571	13,56,660	3 1 9	7 2 4	
...	...	428	428	21,697	30,649	5 13 8	8 11 2	
87	...	...	87	18,752	37,983	2 7 11	3 9 5	
217	...	...	217	10,320	12,778	2 1 9	2 6 10	
...	...	...	...	25,234	31,962	1 14 10	3 9 7	
540	...	...	540	86,454	1,03,286	1 7 7	3 4 0	
115	...	...	115	10,635	15,176	1 13 1	2 4 11	
3,440	...	214	3,928	2,32,789	3,70,859	2 9 11	3 7 2	
...	...	...	1,000	17,505	19,338	1 4 0	2 2 10	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	MAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	MUNICIPAL RATES								
					Octroi.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
					Class I (Articles of food or drink for men or animals.)	Class II (Animals for slaughter.)	Class III (Fuel, lighting and washing.)	Class IV (Building materials.)	Class V (Drugs, gums and spices.)	Class VI (Tobacco.)	Class VII (Cloth.)	Class VIII (Metals.)	Class IX (Miscellaneous.)
				Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAHORE—CONCLUDED.	GUJRANWALA.	59	Gujranwala ...	77,768	63,440	2,005	5,464	8,378	3,780	1,497	26,238	2,777	9
		60	Wazirabad ...	30,031	21,167	959	2,303	3,755	1,082	744	5,957	874	...
		61	Eminabad ...	23,167	3,966	115	263	545	97	132	975	112	...
		62	Sharakpur ...	6,765	3,413	36	109	245	91	19	807	32	...
	GUJRAT.	63	Gujrat ...	28,135	19,033	1,973	1,852	5,278	569	479	4,368	1,174	...
		64	Jalalpur Jattan ...	3,438	7,012	471	1,515	1,710	209	272	1,640	312	77
		65	Dinga ...	371	2,833	124	305	1,491	158	114	1,176	196	...
		66	Kunjah ...	4,739	2,842	272	197	399	193	87	648	56	...
RAWALPINDI.	SHAHPUR.	67	Bhera ...	46,166	12,474	810	1,766	4,092	2,275	265	6,603	585	325
		68	Miani ...	11,935	5,460	468	893	1,654	179	101	2,920	84	...
		69	Khushab ...	31,079	6,858	635	846	866	395	163	3,844	145	10
		70	Sahiwal ...	22,602	6,286	192	912	823	787	35	3,145	550	6
		71	Sargodha ...	27,300	...	...	...	...	...	...	...	...	...
	JHELUM.	72	Jhelum ...	5,434	24,415	1,831	3,131	5,081	1,448	828	6,918	1,098	881
		73	Pind Dadan Khan	6,788	8,524	806	3,474	1,983	645	422	2,577	390	...
	RAWALPINDI.	74	Rawalpindi ...	31,338	1,39,453	9,302	17,311	30,652	6,970	9,910	53,246	23,362	...
		75	Murree ...	4,978	...	...	...	...	...	...	...	...	...
	ATTOCK.	76	Hazro ...	6,499	10,871	223	949	2,298	663	42	3,654	245	89
		77	Pindigheb ...	10,199	6,411	337	1,123	1,522	268	439	2,247	163	...
	MIANWALI.	78	Mianwali ...	22,737	9,654	331	634	1,791	668	297	4,347	333	383
		79	Kalabagh ...	4,398	5,925	321	758	1,143	334	97	2,498	209	...
		80	Bhakkar ...	10,401	7,522	278	599	775	522	273	2,350	162	...
		81	Isa Khel ...	7,409	4,703	245	269	600	154	100	2,254	46	...
MULTAN.	MONTGOMERY.	82	Montgomery ...	(a) 4,639	14,958	931	2,110	971	537	403	6,324	1,388	850
		83	Kamalia ...	7,349	5,865	182	502	1,399	414	160	2,373	373	726
		84	Pakpattan ...	8,049	5,689	328	614	925	124	90	1,818	416	...

(a) Differs from the closing balance owing to theft of Rs. 76-15-11 which had to be written off.

14	15	16	17	18	19	20	21	22

AND TAXES.

(f) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,13,588	...	1,625	...	...	...	...	...
...	36,841	...	...	...	...	...	...	...
...	6,205	...	...	...	...	...	...	...
...	4,752	...	...	...	...	...	...	...
...	34,726	3	...	1,461	...	...	...	...
...	13,218	...	...	...	...	...	...	...
...	6,427	...	...	...	...	...	...	...
...	4,694	...	...	...	...	...	...	...
...	29,195	...	...	...	...	...	...	...
...	11,759	...	...	...	...	...	...	...
...	12,762	...	...	...	...	...	...	...
...	12,686	...	...	...	...	...	...	...
...	...	11,825	711	11,168	1,667	5,210	...	...
...	45,631	...	...	...	...	...	...	215
...	18,821	...	...	...	...	...	...	...
5,440	2,95,646	...	...	...	...	...	...	...
...	...	18,180	295	...	...	11,650	...	...
...	19,034	...	...	...	...	...	...	...
...	12,510	...	...	...	...	...	...	...
...	18,438	...	...	...	...	...	...	...
...	11,285	...	...	...	...	...	...	...
...	12,481	...	...	...	...	...	...	...
...	8,371	...	...	...	...	...	...	...
146	(b) 28,618	...	...	...	...	...	...	176
...	11,994	...	...	...	...	...	...	...
...	10,004	...	...	...	...	...	...	...

(b) Difference to a bill for refund of octroi amounting to Rs. 67-11-10 not having been paid during March 1917.

23	23 (a)	23 (b)	23 (c)	23 (d)	24	25	26	27	27 (a)	27 (b)	27 (c)	27 (d)	28
Municipal Rates and Taxes—*concluded.*						Realizations under Special Acts.							
Other taxes.								*From other sources.*					
Servants' taxes.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal tax.		Total rates and taxes.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.		Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	1,15,213	367	...	...	...	...	...	...	367
...	...	...	...	...	36,841	473	...	...	...	...	...	...	473
...	...	...	...	...	6,205	...	...	...	...	...	...	...	...
...	...	...	...	...	4,752	349	...	...	...	...	...	...	349
...	...	...	...	...	36,190	308	...	...	...	...	...	...	308
...	...	...	...	...	13, 18	60	...	...	...	...	...	...	60
...	...	...	...	...	6,427	154	...	...	...	...	...	...	154
...	...	...	...	...	4,694	94	...	...	...	...	...	...	94
...	...	...	...	...	29,195	138	...	...	...	...	...	...	138
...	...	...	...	...	11,759	189	18	...	...	...	...	...	207
...	...	...	...	...	12,762	163	...	11	...	...	...	...	174
...	...	...	...	...	12,686	187	...	...	...	...	...	...	187
...	...	...	...	...	30,581	...	...	...	...	...	1,087	...	1,087
...	...	...	...	...	45,846	609	77	...	...	...	...	...	686
...	...	...	...	...	18,821	208	96	...	...	...	...	...	304
...	...	...	...	...	2,95,646	801	3,426	...	...	...	...	...	4,227
3,812	642	...	...	...	29,579	271	...	...	...	563	...	...	834
...	...	...	...	...	19,034	151	1,123	...	...	...	...	...	1,274
...	...	...	...	...	12,510	...	...	...	...	...	...	...	...
...	...	...	...	...	18,438	...	...	...	...	...	...	...	...
...	...	...	...	...	11,285	...	...	...	...	...	...	...	...
...	...	...	...	...	12,481	...	...	...	...	...	...	...	...
...	...	...	...	...	8,371	...	...	...	...	...	...	...	...
...	...	...	...	...	28,794	...	...	...	...	...	...	...	...
...	...	...	...	...	11,994	...	...	...	...	...	...	...	...
...	...	...	...	...	10,004	325	...	...	...	...	...	...	325

29	30	31	32	33	34	35	36	36 (*a*)	36 (*b*)
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Rents of lands, houses, serais, rest-houses, dák bungalows, etc.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,691	1,97,047	7,696	221	...	744	...	...	...	...
638	1,189	1,797	...	...	...	...	...	...	...
377	...	456	...	...	114	...	...	...	...
3,012	633	340	...	...	...	...	...	...	...
7,335	1,880	1,397	137	222	...	...	...	...	...
361	83	670	...	108	93	...	...	...	...
...	...	288	...	9	...	...	...	...	...
...	1	301	...	...	...	...	...	...	...
334	536	1,530	314	12	226	...	...	...	...
70	7	220	3,806	576	160	...	...	...	...
97	6	130	3,017	...	23	...	...	...	...
2	7	1,060	3,744	3	...	...	...	...	...
19,367	171	787	...	...	1,493	...	...	...	...
4,989	1,631	402	206	193	...	...	720	...	...
372	468	110	7,824	107	...	...	...	...	432
6,821	2,738	978	...	143	480	...	3,664	...	3,379
6,060	15,965	...	1,092	1,261	1,369	...	...	...	...
67	3,631	2,816	8,871	46	310	...	34	...	...
...	531	72	510	196	...	...	...	...	...
692	373	10	2,413	69	...	...	...	5,626	...
84	11	...	157	1	...	...	...	...	...
434	45	280	3,167	35	...	...	...	...	...
31	...	19	2,059	2	...	...	...	241	...
1,979	2,880	21	1,101	584	274	...	...	...	...
110	31	243	...	143	...	...	...	...	...
1,023	...	20	...	542	...	...	...	...	...

36 (c)	36 (d)	36 (e)	36 (f)	36 (g)	36 (h)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.						Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts, etc.	Other fees.	Fees and revenue from Electric Department.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
75	604	...	...	...	...	960	...	...	70	...	2,16,108
3	...	...	...	...	...	204	...	...	17	...	3,848
1	...	...	...	...	...	...	...	...	...	...	948
2	...	...	...	...	...	72	...	...	...	...	4,059
8	73	...	224	...	...	253	...	...	...	...	11,529
5	16	...	...	...	...	166	...	...	...	...	1,502
1	20	...	...	...	...	47	...	...	...	...	365
6	4	...	...	...	...	175	...	...	...	...	487
13	86	...	...	...	...	195	...	...	...	...	3,246
16	68	...	...	...	...	21	...	...	...	...	4,94[illegible]
12	...	...	...	...	...	40	...	...	...	...	3,325
...	56	...	...	...	...	23	...	...	...	...	4,895
100	1	...	...	511	...	363	...	...	...	...	22,743
4	56	...	828	...	...	330	...	...	6	...	9,455
2	200	...	...	...	...	29	...	...	87	...	9,631
...	645	...	...	3	...	1,609	...	...	815	...	21,275
31	152	...	...	999	...	2,079	356	...	52	...	29,416
62	19	...	...	...	...	658	...	...	...	...	11,514
1	20	...	...	...	...	80	180	...	...	...	1,590
8	...	...	...	...	...	231	321	...	...	...	9,743
...	...	...	...	...	...	6	...	...	...	...	259
1	...	...	...	...	...	56	...	...	...	...	4,018
...	...	...	72	...	...	3	...	...	...	...	2,427
15	289	...	...	137	...	163	...	...	...	...	7,443
7	...	...	...	...	...	24	...	...	...	...	558
17	101	...	...	...	...	34	...	...	...	...	1,737

43	44	45	46	47	48	49	50	51	52

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,305	5,781	...	...	892	1,900	...	...	243	11,121
...	593	...	...	...	2,690	...	...	...	3,283
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
1,300	3,940	...	...	...	1,850	...	...	151	7,241
...	628	...	...	240	...	...	...	...	868
...	270	...	...	211	400	...	...	40	921
...	...	...	...	438	...	...	...	...	438
5,841	2,326	...	...	...	...	...	...	...	8,167
...	660	...	...	...	...	...	...	...	660
...	635	...	...	...	...	...	...	159	794
...	738	...	...	...	...	...	90	130	958
50,000	...	...	...	...	...	...	...	...	50,000
60	587	...	...	1,000	...	...	...	120	1,767
...	1,835	...	...	...	920	...	...	...	2,755
1,200	2,374	923	...	...	...	...	691	...	5,188
1,400	398	...	100	...	816	...	...	...	2,714
630	...	...	...	...	...	...	...	25	655
...	2,502	...	...	...	1,134	...	...	...	3,636
...	2,300	...	...	...	...	...	...	...	2,300
...	1,180	...	...	...	...	...	...	...	1,180
...	1,104	...	...	...	...	...	...	240	1,344
...	2,350	...	...	...	...	...	...	13	2,363
17,740	1,347	150	...	...	1,600	...	...	...	20,837
...	10	...	360	...	600	...	...	...	970
...	...	...	...	250	...	...	...	...	250

53	54	55	56	57	58	59	60
Miscellaneous.				Extra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	*Loans.*		Realization of sinking fund for repayment of loans.
					From Government.	Raised in the open market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
418	1,235	1,653	3,44,462	...	...	...	...
171	26	197	44,642	...	...	...	...
...	66	66	7,219	...	...	...	...
...	228	228	9,388	...	...	...	...
179	1,228	1,407	56,675	...	...	...	...
...	327	327	15,975	...	...	...	...
...	966	966	8,833	...	...	...	...
32	85	117	5,830	...	...	...	...
...	102	102	40,848	...	...	...	...
25	13	38	17,608	...	...	...	...
...	269	269	17,324	...	...	...	...
...	48	48	18,774	...	...	...	...
173	...	173	1,04,584	...	70,000	...	...
...	636	636	58,390	...	...	...	...
...	104	104	31,615	...	...	...	...
454	1,344	1,798	3,28,134	...	...	...	...
...	8	8	62,551	...	36,000	...	...
...	907	907	33,384	...	...	...	...
...	109	109	17,845	...	...	...	...
...	120	120	30,601	...	...	+	...
...	1,156	1,156	13,880	...	...	...	...
...	31	31	17,874	...	...	...	...
...	48	48	13,209	...	...	...	...
13	7,609	7,622	64,696	...	...	...	...
...	172	172	13,694	...	...	...	...
...	310	310	12,626	...	...	...	...

No. II—CONTINUED.

in the Punjab during the year 1916-17—continued.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	346	1,461	1,807	3,46,269	4,24,087	3 14 7	11 11 2	
...	1	150	151	44,793	74,824	2 2 4	2 9 8	
10	...	...	10	7,229	30,396	1 1 11	1 4 11	
30	161	...	191	9,579	16,344	1 1 0	2 1 6	
396	266	64	726	57,401	85,536	1 15 0	3 0 6	
...	...	...	...	15,975	19,413	1 2 2	1 6 0	
...	...	...	...	8,833	9,204	1 3 3	1 10 5	
...	...	...	...	5,830	10,569	0 10 7	0 13 2	
...	...	...	...	40,848	87,014	1 14 9	2 11 0	
...	...	...	...	17,608	29,543	2 0 4	3 0 5	
...	...	...	...	17,324	48,403	1 4 1	1 11 3	
...	...	...	...	18,774	41,376	1 10 6	2 7 3	
...	...	...	70,000	1,74,584	2,01,884	3 7 4	19 11 8	
...	...	...	...	58,390	63,824	2 5 3	2 15 3	
...	...	...	...	31,615	38,403	1 12 5	2 15 9	
...	240	...	240	3,28,374	3,59,712	4 2 7	4 13 8	
...	...	...	36,000	98,551	1,03,529	5 13 3	12 5 2	
...	527	139	666	34,050	40,459	1 14 7	3 5 8	
...	...	...	...	17,845	28,044	1 4 11	1 13 10	
...	...	515	515	31,116	53,853	2 15 5	4 14 8	
...	...	...	...	13,880	18,278	1 11 2	2 1 5	
...	...	156	156	18,030	28,431	2 5 1	3 5 1	
...	39,617*	...	39,617	52,826	60,235	1 3 6	1 14 0	
...	...	...	...	64,696	69,335	3 8 8	7 15 4	
...	...	...	...	13,694	21,043	1 7 4	1 10 7	
...	...	...	...	12,626	20,675	1 4 3	1 9 6	

*Withdrawal from Public Works Department.

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
					MUNICIPAL RATES								
					Octroi.								
Names of Divisions.	Names of District.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco)).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Class IX (Miscellaneous).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MULTAN—CONCLUDED.	LYALLPUR.	85	Iyallpur ...	1,17,413	...	...	...	...	...	...	...	...	...
		86	Gojra ...	9,263	...	...	...	...	...	...	...	...	...
	JHANG.	87	Jhang-Maghiana...	44,182	24,788	1,031	3,211	7,587	2,134	508	7,109	1,350	...
		88	Chiniot ...	20,208	13,409	1,972	1,813	5,091	1,601	247	4,308	458	258
	MULTAN.	89	Multan ...	3,21,574	1,33,442	7,572	34,907	17,297	12,618	4,221	50,147	8,751	16,923
		90	Shujabad ...	3,791	7,450	211	1,585	871	461	267	2,284	143	176
	MUZAFFARGARH.	91	Muzaffargah ...	10,912	6,842	299	807	626	...	132	1,656	...	...
		92	Khangarh ...	4,014	3,326	140	390	303	...	88	1,444	...	...
		93	Alipur ...	16,088	4,613	87	592	427	113	379	1,701	22	...
		94	Leiah ...	17,309	7,631	254	845	612	294	177	2,136	95	...
		95	Karor ...	6,836	3,180	85	175	404	173	101	1,220	41	...
	DERA GHAZI KHAN.	96	Dera Ghazi Khan	1,70,043	28,765	966	4,582	3,324	1,622	1,183	9,359	260	217
		97	Jampur ...	4,286	7,875	279	1,006	483	748	874	2,652	74	236
		98	Dajal ...	13,728	5,663	206	581	555	340	315	1,704	60	129
		99	Rajanpur ...	4,083	3,407	217	387	243	132	273	836	86	105
		100	Mithankot ...	3,969	3,036	129	548	280	292	355	1,631	45	133
			GRAND TOTAL ...	35,74,515	19,38,932	1,66,333	2,50,616	3,68,119	1,61,504	77,365	6,99,718	1,62,854	1,58,987
			GRAND TOTAL FOR 1915-16 ...	36,33,252	19,36,430	1,56,446	2,49,688	3,76,039	1,60,618	67,121	6,10,273	1,44,738	1,57,471

14	15	16	17	18	19	20	21	22

AND TAXES.

(j) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	22,929	2,438	...	...	...	...	...
...	...	9,412	...	...	2,400	...	...	...
...	47,718	...	...	...	...	...	...	...
...	29,157	...	...	...	...	...	...	...
405	2,86,283	...	...	...	...	...	...	...
...	13,448	...	...	...	...	...	...	...
525	10,887	...	...	...	...	...	...	...
...	5,691	...	...	...	...	...	...	...
...	7,934	...	...	...	...	...	...	...
...	12,044	...	...	...	...	...	...	...
...	5,879	...	...	...	...	...	...	...
...	50,278	7,744	...	...	...	...	...	...
...	14,227	...	...	...	...	...	...	...
...	9,553	...	...	...	...	...	...	...
...	5,636	...	...	...	...	...	...	...
...	6,444	...	18	...	...	...	...	...
8,316	39,92,744	3,19,863	51,484	15,391	4,530	63,657	...	3,661
7,817	38,66,639	3,02,172	43,767	1,997	6,646	60,074	...	2,921

23	23 (a)	23 (b)	23 (c)	23(d)	24	25	26	27	27(a)	27(b)	27(c)	27(d)	28
Municipal Rates and Taxes—*concluded.*						Realizations under Special Acts.							
Other sources.								*From other Sources.*					
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal tax.		Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.		Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	25,367	...	100	...	1,395	...	4,475	...	5,970
...	...	...	5,130	...	16,942	...	...	...	...	...	...	...	...
...	...	...	...	...	47,718	...	216	...	...	...	...	...	216
...	...	...	...	...	29,157	...	302	...	...	...	...	...	302
...	...	...	...	...	2,86,283	345	2,485	...	...	...	...	...	2,830
...	...	...	...	...	13,448	264	99	...	...	...	...	...	363
...	...	...	...	...	10,887	...	276	...	...	...	...	...	276
...	...	...	...	...	5 691	...	...	...	...	...	...	...	...
...	...	...	...	...	7,934	...	...	...	...	...	...	...	...
...	...	...	...	...	12,044	...	...	...	...	...	...	...	...
...	...	...	...	...	5,379	...	...	...	...	...	...	...	...
...	...	...	...	...	58,022	871	685	...	...	...	...	...	1,556
...	...	...	...	...	14,227	...	...	...	...	...	...	...	...
...	...	...	...	...	9,553	...	...	...	...	...	...	...	...
...	...	...	...	...	5,636	...	...	...	...	...	...	...	...
...	...	...	...	...	6,462	...	...	...	...	...	...	...	...
4,796	5,575	103	34,575	...	44,96,379	27,188	20,570	11	2,585	569	5,562	...	56,479
4,202	5,548	124	...	...	42,94,090	27,739	19,928	...	2,407	1,887	4,475	...	56,436

29	30	31	32	33	34	35	36	36 (*a*)	36 (*b*)
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Rents of lands, houses, serais, rest-houses, dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31,081	1,100	4,954	5,792	61	11,822	...	...	...	6,613
16,302	200	1,176	8,380	1	4,599	...	...	5,957	1,933
4,730	1,318	8,228	3,908	173	150	...	...	...	...
588	3	1,503	3,784	290	...	...	...	...	...
4,114	3,619	7,492	877	447	1,658	...	...	...	...
95	28	504	4,803	6	442	...	...	...	...
871	213	488	37	...	...	...	...	...	...
491	...	605	...	...	426	...	...	...	...
88	...	1,100	2,560	...	...	...	...	...	...
190	223	725	3,227	35	48	...	184	...	...
59	267	218	...	7	...	...	...	...	...
7,383	22,547	76	49	57	...	...	...	...	1,775
319	30	415	2,401	30	...	...	...	...	...
29	...	...	21	6	...	...	...	...	...
97	...	6	2,080	12	51	...	...	...	...
205	7	1	30	24	8	...	...	...	...
3,90,684	4,39,235	1,67,084	1,68,850	25,145	41,710	...	6,490	89,080	2,94,244
3,38,294	2,12,483	1,64,892	1,62,171	25,946	36,418	...	6,048	77,367	2,80,043

36 (c)	36 (d)	36 (e)	36 (f)	36 (g)	36 (h)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.						Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
Copying fees.	License fees from dangerous and offensive trades.	Registation fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fees and revenue from Electric Department.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4	...	...	...	3	...	1,280	...	...	...	...	62,710
...	5	...	...	...	...	91	...	...	...	...	37,744
13	354	...	...	...	...	263	...	56	122	...	19,315
7	...	...	...	...	...	189	...	...	...	...	6,369
195	1,478	...	...	439	...	2,212	395	28	35	...	22,989
2	...	...	...	...	...	42	...	...	...	...	5,922
1	32	...	...	187	...	87	...	...	...	...	1,916
...	...	...	...	...	...	59	...	...	...	...	1,581
1	...	...	...	...	...	38	...	595	...	...	4,382
1	...	...	...	...	...	7	...	...	...	...	4,640
1	...	...	...	...	...	4	...	...	...	...	556
47	19	...	...	...	...	271	...	126	...	...	32,350
3	...	...	...	...	...	41	...	315	...	...	3,554
2	...	...	...	...	...	3	...	...	...	...	61
...	...	...	...	...	...	21	...	...	...	...	2,267
...	...	...	...	...	...	26	...	...	...	...	301
1,667	14,401	...	4,332	31,329	4,74,219	36,006	44,735	2,450	2,043	1,413	22,35,117
1,734	14,594	...	4,039	30,980	1,64,580	33,119	30,496	1,310	2,014	70	15,86,598

43	44	45	46	47	48	49	50	51	52
Grants and Contributions (for general and special purposes).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,655	1,443	...	4,096	...	3,500	...	...	382	11,076
1,865	1,217	...	...	1,500	1,500	...	...	517	6,599
...	7,375	...	204	...	1,060	...	...	180	8,819
...	896	...	...	...	...	...	...	...	896
...	10,807	...	...	...	500	...	...	...	11,307
...	1,169	...	...	...	1,000	...	300	18	2,487
797	...	...	...	...	...	...	...	...	797
...	...	...	...	...	...	...	...	...	...
...	146	...	...	...	...	...	...	...	146
...	540	...	...	...	...	...	...	...	540
...	328	...	...	...	...	...	...	...	328
2,889	1,507	...	...	...	1,000	...	...	9	12,405
...	993	...	...	...	...	...	150	...	1,143
...	819	...	...	...	...	...	...	...	819
...	940	...	...	700	3,700	...	...	...	5,340
...	624	...	...	...	400	...	...	...	1,024
5,33,967	1,83,650	20,486	10,113	18,202	77,633	...	3,731	39,789	8,87,571
4,08,514	1,64,308	27,252	9,987	31,141	72,326	3,181	4,003	40,359	7,56,071

53	54	55	56	57	58	59	60
Miscellaneous.				Extra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	*Loans.*		Realization of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,065	2,113	3,178	1,08,301	...	...	...	...
...	11,536	11,536	72,821	...	...	...	...
6	1,483	1,489	77,557	...	...	...	...
...	379	379	37,103	...	...	...	...
183	3,068	3,251	3,26,660	...	...	...	...
...	723	723	22,943	...	...	...	...
...	101	101	13,977	...	...	...	...
...	121	121	7,393	...	...	...	...
...	255	255	12,717	...	...	...	...
...	267	267	17,491	...	...	...	...
...	100	100	6,363	...	...	...	...
...	4,584	4,584	1,08,917	...	...	...	...
...	30	30	18,954	...	...	...	...
...	...	...	10,433	...	...	...	...
57	162	219	13,462	...	...	...	...
...	107	107	7,894	...	...	...	...
59,127	1,41,009	2,00,136	78,75,682	...	1,11,274	1,000	...
55,347	1,32,444	1,87,791	68,80,986	1,22,765	2,49,625	...	...

No. II—CONCLUDED.

in the Punjab during the year 1916-17—concluded.

III OF 1917.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	420	420	1,08,721	2,26,134	1 3 10	5 8 10	
...	...	52	52	72,873	82,136	3 2 0	13 7 1	
...	...	...	...	77,557	1,21,739	1 13 6	2 15 10	
...	...	...	...	37,103	57,311	2 1 1	2 10 2	
...	...	5,511	5,511	3,32,171	6,53,745	2 14 2	3 4 8	
...	...	...	...	22,943	26,734	2 1 11	3 9 11	
120	...	...	120	14,097	25,009	2 7 8	3 2 11	
130	...	...	130	7,523	11,537	1 11 2	2 3 4	
97	...	...	97	12,814	28,902	2 6 4	3 13 5	
...	...	...	...	17,491	34,800	1 7 7	2 2 2	
...	...	...	...	6,363	13,199	1 8 6	1 13 1	
510	...	2,087	2,597	1,11,514	2,81,557	3 7 1	6 7 5	
...	...	...	...	18,954	23,240	2 2 11	2 14 6	
...	149	...	149	10,582	24,310	1 6 2	1 8 3	
...	...	...	...	13,462	17,545	1 8 4	3 10 2	
...	...	...	...	7,894	11,863	2 7 11	3 0 9	
11,410	1,74,587	26,465	3,24,736	82,00,418	1,17,74,933	2 12 6	4 13 11	
6,039	1,28,365	47,282	5,54,076	74,35,062	1,10,68,314	2 10 8	4 4 4	

Abstract of Form No. III of the Municipal Fund Returns for the year 1916-17.

PARTICULARS.	Amount.	Total.
	Rs.	Rs.
General Administration and Collection Charges—		
General Administration, Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	2,89,809	
Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, &c.)	4,27,574	
Collection of tolls on roads and ferries	180	
Survey of land	2,185	
Refunds (other than octroi)	15,771	
Pensions and gratuities	14,875	
Annuities	1,350	7,51,774
Public Safety —		
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	37,299	
Lighting (establishment purchase of lamps, oil, repairs, &c.) ...	3,35,284	
Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	37,276	
Rewards for destruction of wild animals and snakes	730	4,10,589
Public Health and Convenience—		
Water-supply—Capital outlay	3,33,733	
Establishment, repairs, &c.	3,05,287	
Drainage—Capital outlay	1,82,397	
Establishment, repairs, &c.	1,43,747	
Conservancy (including road-cleaning and watering) and latrines ...	8,45,246	
Health Officers and Sanitary Inspectors	62,982	
Hospitals and Dispensaries	7,18,624	
Plague charges	26,709	
Vaccination	21,111	
Other sanitary requirements	16,218	
Markets and slaughter-houses	62,389	
Pounds	11,534	
Dâk bungalows and serais	4,588	
Arboriculture, public gardens and experimental cultivation ...	1,64,281	
Veterinary charges	7,969	
Registration of births and deaths...	6,483	
Public Works—Establishment	1,23,780	
Buildings	1,39,867	
Roads	6,60,406	
Stores	16,136	38,53,487
Public Instruction—		
Schools and Colleges	6,07,858	
Contributions	1,86,317	
Libraries, Museums, Menageries, &c.	18,439	8,12,614

Abstract of Form No. III of the Municipal Fund Returns for the year 1916-17—concluded.

Particulars.	Amount.	Total.
	Rs	Rs.
Contribution—		
For General purposes...	1,85,197	1,85,197
Miscellaneous—		
Interest on loans—Interest due on account of previous year... ...	41,034	
Interest due on account of current year ...	1,11,324	
Discount	...	
Actual cost of works done for private individuals	2,902	
Printing charges	40,958	
Provident Fund charges	64,196	
Contribution for localized Government property	...	
Unforeseen charges	31,958	
Burning and burial charges	3,802	
Nazul charges	3,998	
Law charges	30,421	
Fairs	20,555	
Poor-house charges	4,719	
Leper Asylum charges	2,814	
Other Miscellaneous charges	1,38,303	
Electric Department	5,42,278	
Fire Insurance	2,213	10,41,475
Total Expenditure ...		70,55,136
Extraordinary and Debt—		
Investments—In securities (other than for sinking funds) ...	67,716	
In savings bank	1,63,000	
Payment to sinking funds	...	
Re-payment of loans	3,31,036	
Advances—Permanent...	6,236	
Other	1,38,275	
Deposits	47,864	
		7,54,127
Total Disbursement ...		78,09,263
Closing balance ...		39,65,670
Grand Total ...	...	1,17,74,933

Exclusive of investments amounting to Rs. 1,39,916.

Form No. III.

Statement showing the Expenditure of the Municipalities in the Punjab during the year ending 31st March 1917.

FORM

Statement showing the Expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	General administration, office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA. — HISSAR.	1	Hisar ...	2,020	3,040	180	...	135	13	...	5,388	...	1,25
	2	Hansi ...	2,321	1,749	...	...	32	...	...	4,102	7	1,57
	3	Bhiwani ...	5,059	5,481	...	...	...	...	...	10,540	17	5,64
	4	Sirsa ...	1,556	3,236	...	...	156	...	...	4,948	..	2,167
ROHTAK.	5	Rohtak ...	2,731	4,775	...	...	31	1,756	...	9,293	...	1,796
	6	Jhajjar ...	757	1,945	...	...	...	495	...	3,197	...	547
	7	Beri ...	449	1,425	...	...	...	...	...	1,874	...	...
	8	Bahadurgarh ...	838	1,259	...	131	...	...	...	2,228	...	164
	9	Gohana ...	501	1,443	...	...	2	...	...	1,946	...	393
	10	Sonepat ...	1,536	3,664	...	...	19	...	...	5,219	...	1,858
GURGAON.	11	Rewari ...	3,610	5,796	...	...	40	36	...	9,482	...	1,715
	12	Palwal ...	1,091	3,088	...	...	...	...	...	4,179	...	1,413
	13	Firozpur-Jhirka ...	870	2,101	...	...	150	...	...	3,121	...	474
	14	Hodal ...	1,106	1,678	...	...	...	...	...	2,784	...	404
	15	Ballabgarh ...	1,138	1,876	...	...	...	138	...	3,152	...	1,131
	16	Faridabad ...	632	1,680	...	...	8	...	...	2,320	...	836
KARNAL.	17	Karnal ...	2,046	4,757	...	...	1	...	...	6,804	...	3,974
	18	Panipat ...	1,461	4,628	...	...	...	...	...	6,089	6	1,678
	19	Kaithal ...	579	2,704	...	...	24	...	...	3,307	4	1,384
	20	Shahabad ...	2,474	2,921	...	...	...	...	...	5,395	...	645
	21	Thanesar ...	343	1,245	...	...	...	...	...	1,588	...	28
AMBALA.	22	Ambala City ...	4,445	8,725	...	...	186	...	...	13,356	59	4,590
	23	Jagadhri ...	1,848	3,981	...	...	61	100	...	5,990	...	1,910
	24	Rupar ...	869	2,201	...	...	24	...	...	3,094	...	675
	25	Sadhaura ...	1,045	2,192	...	...	...	...	...	3,237	...	631
	26	Buriya ...	533	858	...	...	...	...	...	1,391	...	219
SIMLA.	27	Simla ...	21,574	25,469	...	1,159	1,282	1,566	...	51,050	16,465	29,959
	28	Kasumpti ...	501	18	...	...	2	...	...	521	...	542
JULLUNDUR. — KANGRA.	29	Dharmsala ...	862	3	...	...	77	...	...	942	...	107
HOSHIARPUR.	30	Hoshiarpur ...	2,638	4,347	...	...	134	310	...	7,429	54	1,732
	31	Urmar-Tanda ...	345	1,956	...	...	...	...	...	2,301	...	574
JULLUNDUR.	32	Jullundur ...	5,862	11,945	...	...	76	1,673	...	19,556	68	3,322
	33	Kartarpur ...	597	1,399	...	...	...	119	...	2,115	...	71
	34	Phillaur ...	1,292	1,082	...	...	...	...	...	2,374	...	449
	35	Nurmahal ...	676	1,353	...	...	...	...	...	2,029	...	...
	36	Rahon ...	514	1,033	...	...	...	299	...	1,846	...	35
	37	Banga ...	596	1,472	...	...	...	86	...	2,154	...	506
	38	Nakodar ...	623	1,523	...	...	5	4	...	2,155	...	716

14	15	16	17	18	19	20	21	22	23	24	25
SAFETY.			PUBBIC HETLTH AND CONVENIENCE.								
Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	*Water-supply.* Capital outlay.	*Water-supply.* Establishment, repairs, etc.	*Drainage.* Capital outlay.	*Drainage.* Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.	Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
823	41	2,116	...	...	...	995	6,598	...	6,726	3	380
1,187	...	2,765	...	88	...	186	2,874	...	3,916	40	178
...	...	5,659	...	635	...	190	9,965	...	10,955	...	589
1,375	...	3,542	...	240	...	196	7,044	...	7,858	2	308
...	...	1,796	...	...	...	1,890	7,966	144	7,964	666	138
...	...	547	...	...	...	...	1,615	...	3,269	126	7
...	...	...	...	...	...	...	1,291	...	245	...	23
639	...	803	...	...	...	...	785	...	3,093	30	8
1,052	...	1,445	...	61	...	118	1,179	...	2,959	167	6
...	...	1,858	1,344	350	2,505	3	4,050	...	7,687	78	25
...	...	1,715	1,23,468	12,121	...	...	4,972	497	10,889	...	439
...	...	1,413	...	6	...	405	3,280	...	4,335	356	266
...	4	478	...	162	...	720	1,142	...	2,473	72	72
1,078	...	1,482	...	...	...	30	814	...	2,224	379	72
...	...	1,131	...	...	2	34	2,159	...	1,355	391	60
...	...	886	...	...	...	64	1,110	...	605	144	74
...	...	3,974	...	299	...	984	7,389	557	6,020	178	347
...	5	1,666	1,200	85	...	1,722	3,424	513	3,572	176	251
...	...	1,338	...	186	...	309	3,326	480	1,896	223	246
2,067	...	2,712	...	112	...	...	2,183	...	1,062	1	40
1,378	...	1,406	...	31	...	62	1,420	...	500	...	52
...	2	4,651	457	18,467	1,718	1,485	9,965	516	9,287	710	390
...	...	1,910	...	19	...	2,488	4,582	224	5,572	70	178
1,566	1	2,242	...	133	37,852	...	2,668	96	3,193	53	134
1,214	2	1,847	...	...	...	...	1,419	...	2,216	...	84
1,107	...	1,326	...	...	...	...	655	...	...	25	60
226	...	46,650	8,102	85,314	8,457	17,978	41,605	9,234	86,013	880	613
...	...	542	2,611	...	...	...	622	...	...	...	...
24	...	131	...	2,826	...	468	826	...	726	...	60
...	...	1,786	...	75	37	545	5,929	543	7,844	...	380
...	...	574	...	...	...	...	1,742	...	324	...	75
1,788	...	5,178	...	82	7,572	487	20,260	509	17,215	222	212
1,382	...	1,453	10	...	...	100	1,870	...	2,062	10	...
950	...	1,399	...	16	...	739	1,726	...	2,189	...	...
1,161	...	1,161	...	...	...	...	1,446	...	1,714	...	...
1,633	...	1,668	...	...	...	...	1,002	...	1,926	...	...
740	...	1,246	...	...	...	333	1,341	...	2,192	...	...
1,201	1	1,918	...	50	...	246	1,981	...	2,208	4	...

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dak bungalows and sarais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works.* Establishment.	*Public Works.* Buildings.	*Public Works.* Roads.	*Public Works.* Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	170	104	208	357	...	...	427	2,498	3,041	1,886	23,393
...	76	124	226	169	...	25	542	1,572	1,112	...	11,078
779	155	153	116	1,129	...	145	975	12,038	21,426	44	59,294
...	323	178	412	2,712	...	...	903	3,976	6,841	45	31,038
...	1,112	260	...	783	...	27	368	979	7,434	...	29,731
...	43	193	...	104	...	7	124	197	2,215	...	7,840
...	...	96	...	...	...	4	60	169	1,957	...	3,845
...	90	61	...	34	...	12	24	...	417	...	4,554
...	1,510	...	...	73	...	27	36	...	823	...	6,959
...	10,185	...	...	206	...	36	576	...	12,077	...	39,122
...	189	405	...	385	...	144	507	...	1,940	...	1,55,956
...	...	140	70	75	...	...	248	...	2,136	...	11,317
...	...	74	...	...	...	...	70	...	169	...	4,954
...	...	103	...	19	...	...	91	...	727	10	4,469
...	37	...	...	32	...	12	...	...	...	...	4,082
...	156	...	...	...	...	5	50	...	846	...	3,054
877	367	...	...	...	...	161	634	750	6,874	73	25,510
...	651	83	...	84	...	180	715	...	5,156	26	17,783
...	222	145	...	...	...	1	715	866	3,018	...	11,633
...	95	...	...	...	...	24	481	...	435	44	4,477
...	...	...	...	...	...	24	190	...	712	...	2,991
40	392	204	...	596	...	212	539	...	5,889	65	50,932
...	112	...	...	92	...	...	317	3,400	838	15	17,907
...	229	89	...	145	...	...	96	...	592	2	45,282
4	31	85	...	...	...	42	96	...	481	...	4,458
...	...	...	...	...	...	24	14	...	323	...	1,101
1,435	8,539	67	556	24,061	...	18	14,490	20,472	34,321	—6,782	3,55,873
...	...	...	...	...	...	...	...	...	120	...	3,353
...	66	58	...	72	...	...	230	188	1,458	20	6,998
...	311	48	159	204	...	120	540	8	3,746	92	20,581
...	...	48	...	...	...	...	45	414	2,884	...	5,532
125	825	168	...	2,815	...	72	1,785	99	14,115	95	66,658
...	1	225	...	...	...	...	88	...	551	...	4,917
...	238	71	...	...	...	...	197	194	787	...	6,151
...	...	69	20	...	...	...	...	...	14	...	3,263
...	4	62	83	...	...	...	125	...	687	...	3,889
...	2	60	...	...	...	...	124	41	180	...	4,273
...	14	69	32	...	...	36	242	37	950	...	5,869

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions.	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and Colleges.	Contributions.	Libraries, museums, manageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,003	...	...	2,003	...	...	...	...	...	322
6,536	...	...	6,536	...	...	...	...	...	387
12,561	1,085	...	13,646	...	...	...	...	...	513
9,740	218	...	9,958	...	...	...	...	...	461
3,433	872	195	4,500	...	...	...	...	...	253
9,460	410	45	9,915	...	...	...	...	...	185
6,270	...	15	6,285	...	...	...	...	...	82
5,702	...	...	5,702	...	...	...	...	...	131
5,171	...	...	5,171	...	...	...	...	...	84
7,183	...	...	7,183	...	...	...	...	...	318
7,892	...	270	8,162	...	...	4,000	...	...	236
7,147	...	...	7,147	...	...	...	...	...	246
3,118	...	...	3,118	...	...	...	...	...	90
3,519	...	...	3,519	...	...	...	...	...	114
6,659	...	...	6,659	...	...	...	...	...	122
2,663	...	...	2,663	...	...	...	...	...	98
3,756	...	10	3,766	...	...	...	...	...	404
9,612	963	183	10,758	...	...	...	...	...	272
6,446	1,005	...	7,451	...	...	...	...	...	373
4,407	...	...	4,407	...	...	...	...	...	...
2,866	...	...	2,866	...	...	...	...	...	...
3,229	6,431	225	9,885	...	...	2,122	...	1,394	...
10,754	343	...	11,097	437	...	...	...	...	...
14,680	...	...	14,680	...	...	...	...	...	250
1,011	242	...	1,253	...	...	...	...	...	169
2,071	...	...	2,071	...	...	...	...	...	...
10,742	2,287	...	13,029	...	5,775	44,199	...	...	3,871
...	...	...	...	...	...	...	...	...	9
704	...	...	704	196	...	322	...	...	47
4,317	2,052	360	6,729	...	...	765	...	...	501
...	1,300	...	1,300	...	...	...	...	...	...
3,797	2,813	637	7,247	...	...	...	...	...	...
...	980	...	980	...	...	...	...	...	...
...	800	...	800	...	...	...	...	...	...
...	262	...	262	...	...	...	...	...	...
...	500	...	500	...	...	...	...	...	...
...	1,250	...	1,250	...	...	...	...	...	...
...	1,050	...	1,050	...	...	...	...	...	...

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49
MISCELLANEOUS—*concluded.*													
Other items—concluded.													
Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor-house charges.	Leper asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
299	...	1,956	52	...	102	...	...	...	61	...	...	2,792	2,792
432	...	...	9	...	...	...	...	...	340	...	...	1,168	1,168
1,023	...	6	40	...	228	...	...	...	...	...	...	1,815	1,815
582	...	1,164	15	...	92	...	...	...	257	...	...	2,571	2,571
438	...	418	18	...	302	...	...	...	...	...	...	1,429	1,429
319	...	109	...	...	17	...	...	6	50	...	...	686	686
238	...	19	8	...	12	...	...	...	177	...	...	536	536
252	...	...	6	...	20	...	...	...	29	...	...	438	438
460	...	...	8	...	2	...	...	...	15	...	...	569	569
468	...	29	17	...	475	...	...	...	299	...	...	1,606	1,606
283	...	...	14	...	365	...	...	...	303	...	...	1,201	5,201
443	...	188	40	...	5	...	...	...	...	...	...	922	922
141	...	76	...	327	7	...	...	...	...	...	...	641	641
222	...	...	6	74	5	...	...	...	...	...	...	421	421
2.3	...	...	8	...	104	...	...	...	233	...	...	680	680
113	...	...	...	6	46	...	...	...	23	...	...	286	286
380	...	...	26	...	191	...	...	51	64	...	...	1,116	1,116
736	...	1,197	41	...	1	62	...	...	...	...	...	2,309	2,309
466	...	...	10	...	5	26	...	...	34	...	...	914	914
260	...	...	2	...	129	5	...	...	...	...	...	396	396
165	...	...	20	...	...	...	...	...	6	...	...	191	191
755	...	28	248	...	139	...	...	718	316	...	...	2,204	5,720
663	...	202	31	15	301	...	...	121	141	...	...	1,474	1,474
692	...	46	...	...	18	...	...	81	...	...	...	1,087	1,087
175	...	68	4	...	99	...	...	...	...	...	...	515	515
67	...	113	...	...	...	...	...	...	...	...	...	180	180
6,934	...	...	50	...	2,811	...	...	...	2,457	2,17,766	22,13	2,36,102	2,86,076
30	...	15	...	...	...	...	...	...	3,500	...	...	3,554	3,554
79	...	...	...	66	...	...	...	...	4	...	...	196	518
559	...	389	12	...	299	...	...	...	...	...	...	1,710	2,475
...	...	...	4	...	560	...	...	...	75	...	...	639	639
1,103	...	38	...	170	4,280	...	...	...	20	...	...	5,611	5,611
34	...	78	...	...	14	...	...	...	...	...	...	126	126
411	...	...	2	...	74	...	...	...	45	...	...	532	532
53	...	...	...	...	29	...	...	...	...	...	...	82	82
...	...	4	...	...	...	...	...	...	...	...	...	4	4
182	...	16	4	...	18	...	...	...	4	...	...	224	224
132	...	...	...	...	142	...	...	...	...	...	...	274	274

No. III.

in the Punjab during the year ending 31*st March* 1917.

III OF 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	EXTRAORDINARY AND DEBT.									BALANCE.				
	Investment.				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Savings Bank.	Payment to sinking fund.	Re-payment of loans.	Permanent.	Others.	Deposits.	Total.	Total disbursement.	Deposits.	Actual balance.	Total.	GRAND TOTAL.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
35,692	...	...	...	...	...	473	...	473	36,165	2,320	18,167	20,487	56,652	
25,649	...	...	...	...	...	...	...	...	25,649	...	14,282	14,282	39,931	
90,954	...	...	...	...	...	...	...	...	90,954	...	35,195	35,195	1,26,149	
52,057	...	...	...	...	...	...	...	...	52,057	...	19,396	(a)19,396	71,453	(a) Exclusive of invested balance, Rs. 5,000.
46,749	20,000	...	...	...	...	...	10,261	30,261	77,010	2,505	18,554	(b) 21,059	98,069	(b) Exclusive of invested balance Rs. 20,000.
22,185	...	...	...	...	...	...	...	...	22,185	...	4,910	4,910	27,095	
12,540	...	...	...	...	...	...	...	...	12,540	...	10,775	10,775	23,315	
13,725	...	...	...	...	...	...	...	...	13,725	557	6,743	7,300	21,025	
16,090	...	...	...	...	...	...	...	...	16,090	...	1,620	1,620	17,710	
54,988	15,000	13,000*	...	...	...	...	690	28,690	83,678	1,280	14,772	16,052*	99,730	*Exclusive of invested balance Rs. 15,000.
1,80,516	...	...	...	3,360	...	...	13,418	16,778	1,97,294	589	1,14,639	1,15,228	3,12,522	*Liabilities.*—Balance of loans Rs. 96,640.
24,978	...	...	...	...	...	...	...	...	24,978	...	16,786	16,786	41,764	
12,312	...	...	...	...	...	...	...	...	12,312	...	4,916	4,916	17,228	
12,675	...	...	...	...	...	...	...	...	12,675	...	4,213	4,213	16,888	
15,704	...	...	...	...	...	...	...	...	15,704	...	21,081	21,081	36,785	
9,159	...	...	...	...	...	...	...	...	9,159	...	6,479	6,479	15,638	
41,170	...	...	...	...	...	...	1,837	1,837	43,007	570	80,525	81,095	1,24,102	
38,630	...	...	...	...	...	...	...	...	38,630	...	41,347	41,347	79,977	
24,643	...	...	...	...	...	...	...	...	24,643	...	16,864	16,864	41,507	
17,387	...	...	...	...	...	...	...	...	17,387	...	4,389	4,389	21,776	
9,042	...	...	...	...	...	...	...	...	9,042	...	1,609	1,609	10,651	
84,544	...	...	...	1,926	...	...	...	1,926	86,470	994	1,02,739	1,03,733	1,90,203	*Liabilities.*—Balance of loans Rs. 51,132.
38,815	...	...	...	...	...	85	...	85	38,900	...	7,325	7,325	46,225	
66,385	...	...	...	...	...	...	...	...	66,385	661	19,116	19,777†	86,162	†Exclusive of invested balance, Rs. 6,000.
11,310	...	...	...	...	100	13	15	128	11,438	...	10,399	10,399	21,837	
6,069	...	...	...	...	...	...	...	...	6,069	...	2,749	2,749	8,818	
7,52,678	22,500‡	...	...	92,826	100	44,444	...	1,59,870	9,12,548	894	7,63,630	7,64,524§	16,77,072	‡ 1,500 5 per cent. British War loan.
7,970	...	...	...	...	...	...	...	...	7,970	1,750	8,463	10,213	18,183	§. Exclusive of invested balance, Rs. 40,200. *Liabilities.*—Balance of loans Rs. 10,21,362.
9,489	...	...	...	782	...	...	...	782	10,271	...	2,733	2,733	13,004	*Liabilities.*—Balance of loans Rs. 7,282.
39,000	...	...	...	4,000	...	...	...	4,000	43,000	...	12,459	(a)12,459	55,459	(a). Exclusive of invested balance Rs. 2,000.
10,346	...	...	...	...	...	...	...	...	10,346	3,154	14,012	17,166	27,512	*Liabilities.*—Balances of loans Rs. 13,000.
1,04,250	...	...	...	...	...	...	3,320	3,320	1,07,570	566	1,44,018	1,44,584	2,52,154	
9,591	...	...	...	...	...	...	...	...	9,591	154	4,998	5,152	14,743	
11,262	...	...	...	...	...	...	...	...	11,262	178	5,935	6,113	17,375	
6,797	...	...	...	...	...	...	...	...	6,797	...	991	991	7,788	
7,907	...	...	...	...	...	...	...	...	7,907	...	644	644	8,551	
9,147	...	...	...	...	...	...	...	...	9,147	...	12,536	12,536	21,683	
11,266	...	...	...	...	...	...	...	...	11,266	...	1,211	1,211	12,477	

* Deposited with the Central Bank, Rohtak.

FORM

Statement showing the expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	General administration office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishments, purchase of lampsoil, repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR. — LUDHIANA.	39	Ludhiana ...	6,552	8,679	...	...	...	...	611	15,842	1,013	3,463
	40	Jagraon ...	1,375	3,228	...	...	90	550	...	5,238	40	1,345
	41	Raekot ...	1,629	1,545	...	...	...	...	...	3,174	...	257
JULLUNDUR. — FEROZEPORE.	42	Ferozepore ...	4,577	7,294	...	...	6	180	...	12,057	150	2,861
	43	Fazilka ...	4,131	2,454	...	...	552	...	...	7,138	...	1,544
	44	Muktsar ...	991	2,312	...	...	20	...	...	3,323	...	697
	45	Zira ...	239	1,958	...	...	...	...	...	2,197	...	327
LAHORE. — LAHORE.	46	Lahore ...	38,578	45,788	...	...	...	24	398	85,088	13,672	88,113
	47	Kasur ...	2,705	5,333	...	...	14	113	...	8,165	...	4,028
	48	Khem Karan ...	174	2,723	...	...	...	...	...	2,897	...	457
	49	Chunian ...	1,061	1,879	...	...	...	...	...	2,940	...	1,508
LAHORE. — AMRITSAR.	50	Amritsar ...	19,515	34,928	...	...	8,220	1,174	...	63,837	3,920	42,997
LAHORE. — GURDASPUR.	51	Dalhousie ...	4,376	65	...	...	789	...	...	5,230	...	...
	52	Gurdaspur ...	721	2,279	...	...	258	...	...	3,258	19	1,041
	53	Dinanagar ...	863	2,078	...	...	...	...	...	2,941	...	667
	54	Pathankot ...	1,554	2,923	...	...	...	...	...	4,477	...	1,322
	55	Batala ...	3,859	7,787	...	...	...	45	...	11,691	75	4,360
	56	Dera Baba Nanak ...	1,052	1,714	...	...	...	...	...	2,766	...	544
LAHORE. — SIALKOT.	57	Sialkot ...	9,122	18,135	...	...	20	1,075	...	28,352	227	12,485
	58	Pasrur ...	1,037	1,633	...	...	15	...	...	2,685	...	765
RAWALPINDI. — GUJRANWALA.	59	Gujranwala ...	8,544	7,656	...	...	621	108	...	16,929	27	7,522
	60	Wazirabad ...	2,181	3,946	...	...	...	...	...	6,127	...	2,475
	61	Eminabad ...	351	1,177	...	...	...	...	...	1,528	...	415
	62	Sharakpur ...	709	886	...	...	...	...	...	1,595	...	787
RAWALPINDI. — GUJRAT.	63	Gujrat ...	3,160	6,603	...	...	37	...	371	10,171	30	6,093
	64	Jalalpur Jattan ...	1,194	2,224	...	201	...	...	...	3,619	...	552
	65	Dinga ...	620	1,538	...	...	30	...	...	2,188	...	313
	66	Kunjah ...	471	717	...	...	...	...	...	1,188	...	288
RAWALPINDI. — SHAHPUR.	67	Bhera ...	2,165	3,770	...	...	...	18	...	5,953	83	2,500
	68	Miani ...	760	1,730	...	...	571	59	...	3,120	...	1,389
	69	Khushab ...	1,551	1,449	...	...	3	...	...	3,003	...	468
	70	Sahiwal ...	1,263	1,718	...	204	30	297	...	3,512	...	382
	71	Sargodha ...	3,819	1,243	...	...	1	...	...	5,063	...	3,307

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
Police (establishment; purchase of clothing, lanterns, repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	*Water-supply.* Capital outlay.	*Water-supply.* Establishment, repairs, etc.	*Drainage.* Capital outlay.	*Drainage.* Establishment, repairs, etc.	Conservancy (including road cleaning and watering, latrines).	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2	5,478	...	22,885	2,440	925	16,248	1,068	24,054	413	1,018
...	7	1,192	...	166	...	1,051	3,796	635	6,604	...	300
672	6	935	...	10	...	393	1,613	...	2 118	51	123
...	...	3.011	...	...	19,359	1,326	15,755	737	15,729	143	224
...	3	1,547	...	81	...	686	6,841	535	12,030	379	215
...	162	859	...	1,162	...	1,362	2,500	...	5,655	144	16
902	...	1,229	...	...	...	...	1,556	...	2,810	40	2
...	...	1,01,785	35,603	67,838	18,733	13,425	1,64,543	21,044	56,920	7,025	1,747
...	...	4,028	...	...	416	10,848	10,437	481	7,053	120	310
...	...	457	...	...	...	509	1,376	...	...	...	...
...	...	1,508	...	...	...	352	3,031	...	3,033	...	...
...	...	46,917	16,231	31,747	26,786	21,805	1,28,901	12,294	58,474	2,450	1,301
...	...	...	...	396	...	...	3,550	...	4,169	...	58
...	6	1,066	...	...	...	18,402	3,763	...	1,761	34	53
...	...	667	...	66	...	...	1,850	...	1,674	25	53
144	45	1,511	468	221	81	510	3,590	...	2,555	440	73
...	...	4,435	...	163	...	48	8,058	576	10,563	331	268
250	...	794	...	34	...	14	1,191	...	1,990	12	53
...	...	12,712	41,397	12,245	5,924	798	18,115	4,013	20,560	632	387
1,398	...	2,163	5,174	42	...	...	1,426	...	2,794	233	...
...	4	7,553	...	764	3,285	530	26,589	1,376	24,398	161	431
...	...	2,475	304	821	80	75	4,946	523	9.065	217	1,242
...	...	415	...	16	...	22,500	1,013	...	276	...	3
800	...	1,587	...	...	...	22	1,413	...	500	39	2
466	2	6,596	...	...	1,061	1,665	4,212	229	7,765	142	404
1,969	3	2,524	...	133	32	14	2,853	...	2,275	63	174
969	2	1 284	...	42	...	...	996	...	1,644	11	37
654	4	946	...	...	...	...	799	...	150	85	26
...	...	2,583	295	190	34,667	301	4,346	261	4,375	389	218
...	...	1,389	...	28	...	836	2,070	...	2,728	92	88
...	...	468	...	598	...	25	1,803	...	2,906	50	171
...	...	382	...	...	...	305	1,791	...	3,059	...	158
...	...	3,307	...	12,092	...	884	12,356	...	...	155	50

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other Sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works.* Establishment.	*Public Works.* Buildings.	*Public Works.* Roads.	*Public Works.* Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42	457	332	...	579	100	204	2,210	1,371	10,294	104	84,744
...	193	106	...	...	...	17	435	...	2,878	3	16,184
...	21	94	...	...	...	...	120	...	3,906	...	8,449
...	257	...	...	2,149	...	159	2,559	752	8,328	107	67,584
...	283	319	327	7,031	...	...	768	2,901	1,641	27	34,064
...	125	...	...	1,614	...	5	1,136	7,216	2,067	684	23,686
...	40	...	...	382	...	...	...	1,238	...	...	6,068
1,663	24,456	1,831	...	50,724	907	884	33,800	18,234	1,70,268	393	6,90,038
337	84	203	...	4,187	...	119	1,561	9,436	11,039	225	56,856
...	...	72	...	112	...	...	120	...	1,000	...	3,189
...	...	97	...	2,256	...	24	...	534	1,450	...	10,827
8,139	3,008	656	...	16,839	3,196	2,326	15,474	10,748	69,019	917	4,30,311
...	207	...	36	2,193	550	...	660	44	2,514	...	14,377
...	66	180	...	274	...	...	168	19	260	1,005	25,985
...	...	...	...	...	...	...	180	468	526	...	4,842
...	906	438	...	177	...	...	415	...	2,274	21	12,169
...	226	...	...	803	...	5	1,013	1,621	6,993	52	30,720
...	...	...	...	...	...	...	270	30	1,338	2	4,934
1,633	419	143	...	828	370	255	3,126	1,204	4,877	100	1,17,026
...	85	...	87	...	...	...	176	...	1,080	15	11,062
...	212	129	391	4,204	312	3	3,479	...	12,472	151	78,897
50	200	132	...	198	...	...	1,100	1,020	1,736	372	22,081
...	81	...	...	...	...	6	...	65	375	...	24,335
...	...	97	...	771	...	24	...	486	506	...	3,869
671	71	147	...	870	...	36	1,202	...	2,904	30	21,409
...	128	94	...	...	...	...	251	475	36	...	6,528
...	...	72	...	...	...	...	65	...	30	...	2,897
...	...	23	...	56	...	...	55	...	...	90	1,284
...	320	87	...	842	...	24	600	590	1,475	...	48,980
...	60	86	...	23	...	...	216	24	...	...	6,251
...	...	104	...	...	...	32	120	79	59	...	5,947
...	135	193	...	...	...	24	252	...	11	...	5,923
...	695	...	611	2,562	...	...	1,622	101	1,755	293	33,176

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,309	6,786	595	18,690	...	...	6,259	...	...	73
...	3,227	6	3,233	20	...	...	...	...	220
88	1,017	...	1,105	...	...	...	...	...	186
6,008	4,117	360	10,485	...	...	...	...	...	448
8,920	912	30	9,862	...	...	...	...	...	...
5,827	...	25	5,852	...	...	...	...	...	199
1,084	...	...	1,084	...	...	...	...	...	120
28,561	40,336	9,698	78,595	1,540	29,592	...	...	...	5,692
17,343	1,052	36	18,431	...	...	...	...	...	379
3,735	...	...	3,735	...	...	...	...	...	...
5,706	311	...	6,017	...	...	...	...	...	110
48,996	30,137	1,804	80,937	1,400	...	45,753	...	1,426	7,084
...	68	...	68	...	...	424	...	10	138
1,100	33	...	1,133	...	...	...	...	...	139
1,096	...	...	1,096	...	...	...	...	...	221
4,743	...	10	4,758	500	...	...	...	...	393
16,926	3,882	20	20,828	...	...	...	...	...	669
...	946	...	946	...	...	...	...	...	163
14,304	11,921	600	26,825	36,681	4,767	...	...	...	537
1,976	629	...	2,605	...	...	...	...	...	296
28,023	...	412	28,435	...	...	...	...	...	1,820
644	2,708	50	3,402	...	...	...	...	...	274
720	...	...	720	...	...	...	...	...	120
...	525	...	525	...	...	...	...	...	11
1,664	6,248	215	8,127	...	...	...	...	...	523
840	1,514	...	2,354	...	...	...	...	...	160
...	1,321	...	1,321	...	...	...	...	...	...
322	656	...	978	...	...	...	...	...	89
4,104	1,932	...	6,036	...	900	851	...	...	484
5,581	101	5	5,687	...	...	...	...	...	141
14,160	...	...	14,160	...	...	...	...	72	203
17,431	...	...	17,431	...	...	...	...	...	249
...	...	...	...	1,306	...	...	...	...	295

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49

MISCELLANEOUS—*concluded.*

Other items—concluded.

Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor-house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	188	184	271	165	...	...	825	...	...	1,656	7,915
...	...	...	8	500	212	...	...	...	...	...	...	940	940
46	...	...	...	...	...	...	...	...	25	...	...	257	257
557	...	...	10	...	734	...	...	...	887	...	...	2,636	2,636
367	...	161	47	144	351	...	...	...	...	...	...	1,070	1,070
720	...	...	20	...	66	3,254	...	...	337	...	...	4,596	4,596
12	...	...	...	...	...	420	...	...	46	...	...	598	598
9,004	...	1,318	619	...	4,871	30	3,139	...	91,006	...	...	1,15,679	1,45,271
1,267	...	3,064	26	...	59	...	...	185	165	...	...	5,145	5,145
167	...	55	...	...	...	...	...	...	33	...	...	255	255
294	...	612	2	...	...	...	...	...	184	...	...	1,202	1,202
6,937	...	2,016	925	1,191	4,555	13,897	392	...	13,926	3,24,512	...	3,75,435	4,22,614
313	...	...	6	...	1	...	...	5	363	...	...	826	1,260
98	...	1,007	70	...	20	...	...	...	246	...	...	1,580	1,580
379	...	127	1	...	...	...	...	...	15	...	...	743	743
410	...	...	33	...	63	...	...	...	25	...	...	926	926
1,316	...	329	37	...	524	...	...	288	700	...	...	4,363	4,363
110	...	...	...	...	7	...	...	...	42	...	...	322	322
4,307	...	...	11	...	690	1,575	1,188	...	1,194	...	...	9,502	14,269
280	...	45	...	...	...	...	...	...	50	...	...	671	671
2,002	...	1,885	100	...	751	...	...	...	1,658	...	...	8,216	8,216
192	...	...	41	...	81	...	...	...	19	...	...	607	607
26	...	...	...	...	...	...	...	...	351	...	...	497	497
83	...	329	...	...	...	...	...	...	77	...	...	500	500
898	...	...	43	...	323	...	...	...	759	...	...	2,546	2,546
137	...	120	...	...	452	...	...	...	104	...	...	973	973
45	...	...	5	...	...	...	...	169	723	...	...	942	942
50	...	17	...	...	45	...	...	...	144	...	...	345	345
287	...	781	...	...	282	...	...	...	113	...	...	1,947	3,698
342	...	5	1	...	55	...	...	...	46	...	...	590	590
...	...	11	...	13	...	...	...	...	93	...	...	320	392
317	...	179	9	...	...	...	...	...	...	...	...	754	754
30	...	105	58	863	90	...	...	...	34	...	...	1,745	1,745

No. III.

in the Punjab during the year ending 31*st March* 1917.

III OF 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	EXTRAORDINARY AND DEBT.									BALANCE.				
	Investment.				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Savings Bank.	Payment to sinking fund.	Re-payment of loans.	Permanent.	Other.	Deposits.	Total.	Total disbursement.	Deposits.	Actual balance.	Total.	Grand total.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,32,669	...	...	...	9,241	3,240	317	27	12,825	1,45,494	2,916	1,10,664	1,13,580	2,59,074	*Liabilities.* Balance of loans Rs. 1,32,134.
26,807	...	...	...	...	473	...	...	473	27,280	1,301	13,041	14 342	41,622	
13,920	...	...	...	...	...	300	...	300	14,220	...	22,823	22,823	37,043	
95,773	...	...	...	...	...	...	3,977	3,977	99,750	1,010	44,629	45,639	1,45,3[illegible]7	
53,681	...	...	...	...	...	...	...	...	53,681	949	43,457	44,406	98,089	
38,316	...	...	...	...	...	...	...	...	38,316	41	56,862	56,903	95,219	
11,176	...	...	...	...	...	...	...	...	11,176	...	2,912	2,912	14,088	
11,02,317	...	...	...	1,33,908	...	...	5,831	1,39,739	12,42,056	3,239	2,51,356	2,54,595	14,96,651	*Liabilities.*— Balance of loans Rs. 5,66,915.
92 625	...	...	...	...	...	3,375	384	3,759	96,384	53	44,829	*44,882	1,41,266	*Exclusive of invested balance Rs. 1,500.
10,533	...	...	...	...	37	...	901	938	11, 71	...	14,638	14,638	26,109	
22,494	...	...	...	...	245	...	...	245	22,739	13	15,604	15,617	38,356	
10,46,016	9,916	...	...	61,189	...	63,952	1,681	1,36,738	11,82,754	14,185	1,59,721	†1,73,906	13,56,660	†Exclusive of invested balance Rs. 19,916. *Liabilities.*—Balance of loans Rs. 10,82,622.
20,935	...	...	...	356	...	...	...	356	21,291	428	8,930	9,358	30.649	*Liabilities.*— Balance of loans, Rs. 10,244.
33,022	...	...	...	...	87	...	...	87	33,109	...	4,874	4,874	37 983	
10,289	...	...	...	...	217	...	...	217	10 506	...	2,272	‡2.272	12,778	‡Exclusive of invested balance, Rs. 500.
24,341	...	...	...	...	...	...	2	2	24,343	106	7,513	7,619	31,962	
72,037	...	...	...	...	540	...	...	540	72,577	...	30,709	30,709	1,03,286	
9,762	...	...	...	...	115	2,075	...	2,190	11,952	...	3,224	3,224	15,176	
2,35,865	...	...	...	...	...	...	...	...	2,35,865	1,880	1,33,114	1,34,994	3,70,859	*Liabilities.*— Balance of loans, Rs. 2,50,000.
19,186	...	...	...	...	...	...	...	...	19,186	...	152	152	19,338	
1,40,030	...	1,50,000§	...	...	...	...	...	1,50,000	2,90,030	2,041	1,31,966	1,34,007	4,24,037	
34,692	...	...	...	...	...	...	...	...	34,692	252	39,880	40.132	74,824	
27,495	...	...	...	...	10	...	...	10	27,505	...	2,891	2,891	30,396	
8,067	...	...	...	...	30	...	...	30	8,097	...	8,247	8,247	16,344	
48,849	...	...	...	...	...	...	1,451	1,451	50,300	64	35,172	35.236	85,536	
15,998	...	...	...	...	...	...	...	...	15,998	...	3,415	3,415	19,413	
8,632	...	...	...	...	...	...	...	...	8,632	...	572	572	9,204	
4,741	...	...	...	...	...	...	...	...	4,741	...	5,828	5,828	10,569	
67,250	...	...	...	2,645	...	...	...	2,645	69,895	...	17,119	17,119	87,014	*Liabilities.*— Balance of loans, Rs. 17,355.
17,037	...	...	...	...	...	...	...	...	17,037	...	12,506	12,506	29,513	
23,970	...	...	...	...	...	...	...	...	23,970	...	24,433	24,433	48,403	
28,002	...	...	...	...	...	...	...	...	28,002	...	13,374	13,374	41,376	
44,597	...	...	...	...	...	...	...	...	44,597	...	1,57,287	1,57,287	*2,01,884	*Liabilities.*—Balance of loans Rs. 70,000.

§Invested in Alliance Bank.

FORM

Statement showing the Expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishmen , purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RAWALPINDI—CONCLUDED. — JHELUM.	72	Jhelum ...	2,739	6,187	...	...	36	523	...	9,485	144	4,590
	73	Pind Dadan Khan ...	1,701	2,767	...	...	...	...	...	4,468	41	801
RAWALPINDI.	74	Rawalpindi ...	10,585	26,999	...	...	47	...	...	37,631	650	10,451
	75	Murree ...	7,233	917	...	137	683	...	...	8,970	40	1,471
ATTOCK.	76	Hazro ...	1,885	3,102	...	...	...	...	...	4,987	23	2,002
	77	Pindigheb ...	309	2,090	...	...	...	156	...	2 555	...	339
MIANWALI.	78	Mianwali ...	1,523	3,416	...	...	...	...	...	4,939	...	715
	79	Kalabagh ...	512	1,738	...	...	...	...	...	2,250	...	561
	80	Bhakkar ...	1,194	1,913	...	...	...	31	...	3,138	...	581
	81	Isa Khel ...	1,028	1,536	...	...	...	24	...	2,588	...	304
MULTAN. — MONTGOMERY.	82	Montgomery ...	5,583	2,485	...	...	1	...	...	8,069	...	1,902
	83	Kamalia ...	1,104	2,820	...	...	...	...	...	3,924	...	848
	84	Pakpattan ...	1,023	1,385	...	...	...	...	...	2,408	...	1,117
LYALLPUR.	85	Lyallpur ...	5,212	491	...	...	326	...	...	6,029	141	4,872
	86	Gojra ...	3,077	...	...	...	...	...	...	3,077	28	1,968
JHANG.	87	Jhang-Maghiana ...	4,153	8,614	...	...	20	1,784	...	14,571	15	1,312
	88	Chiniot ...	1,196	3,091	...	...	31	180	...	4,498	...	1,386
MULTAN.	89	Multan ...	16,931	15,814	...	161	769	304	...	33,979	267	20,161
	90	Shujabad ...	802	2,145	...	...	...	48	...	2,995	...	1,001
MUZAFFARGARH.	91	Muzaffargarh ...	1,419	2,753	...	24	...	1,282	...	5,478	...	961
	92	Khangarh ...	1,026	1,527	...	...	...	...	...	2,553	...	440
	93	Alipur ...	895	1,416	...	...	...	...	...	2 311	...	866
	94	Leiah ...	1,198	2,186	...	...	...	...	...	3,384	...	578
	95	Karor ...	690	1,311	...	...	...	...	...	2,001	...	294
DERA GHAZI KHAN.	96	Dera Ghazi Khan ...	3,781	4,221	...	188	136	102	...	8,408	6	2,284
	97	Jampur ...	1,020	2,835	...	...	...	13	...	3,868	8	953
	98	Dajal ...	895	2,105	...	...	...	39	...	3,039	...	619
	99	Rajanpur ...	782	1,164	...	...	...	151	...	2,097	...	447
	100	Mithankot ...	1,176	1,110	...	...	...	...	...	2,286	...	344
		GRAND TOTAL ...	2,89,809	4,27,574	180	2,185	15,771	14,875	1,380	7,51,774	37,299	3,35,284
		GRAND TOTAL FOR 1915-16.	2,72,293	4,26,219	177	4,908	46,989	10,956	14,115	7,75,657	50,131	3,19,301

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
			Water-supply.		*Drainage.*						
Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering and latrines).	Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	12	4,746	...	...	...	1	8,637	...	8,632	1,098	234
48	2	892	...	3,829	...	...	2,541	...	6,500	16	3
...	2	11,103	...	2,207	...	6,077	39,134	581	29,542	4,245	737
23	...	1,534	...	3,300	...	375	10,215	...	4,780	...	31
...	...	2,035	...	...	...	156	4,094	...	4,320	...	150
1,004	1	1,344	...	...	...	...	907	...	3,298	47	...
1,180	...	1,895	...	747	116	669	2,701	...	4,910	...	1
...	...	561	...	...	...	...	3,150	...	2,340	...	10
...	...	581	...	...	...	1	1,846	...	3,855	...	...
...	...	304	...	...	...	40	1,178	...	2,463	...	36
177	2	2,088	...	317	...	90	4,910	...	7,416	96	1,288
...	5	853	...	...	...	...	2,084	...	2,406	...	332
...	2	1,119	...	48	...	...	2,024	...	5,389	13	212
...	19	5,032	95,768	10,913	...	991	21,542	661	10,181	...	289
1,318	4	3,318	...	3,071	...	801	5,972	...	4,543	...	...
...	...	1,327	165	312	3,835	355	13,252	...	13,712	751	234
...	...	1,386	...	...	2,823	436	7,425	480	6,676	920	213
...	344	20,772	136	557	2,593	237	50,774	4,175	29,936	641	1,003
...	18	1,019	...	214	...	65	2,566	...	3,335	...	153
1,226	1	2,188	...	39	715	766	3,045	...	2,000	...	...
...	3	443	...	...	...	3	1,113	...	1,618	...	30
679	13	1,358	...	13	...	240	1,629	...	2,160	...	...
265	...	338	...	...	...	56	1,611	...	6,000	...	156
541	...	835	...	...	...	...	856	...	1,142	...	...
...	...	2,290	...	6,424	...	...	8,297	...	7,748	...	636
...	...	961	...	...	298	...	1,775	...	2,879	...	174
...	...	619	1,000	297	1,000	...	1,868	...	1,445	...	174
...	...	447	...	...	...	...	1,305	...	3,800	...	...
...	...	324	...	1	...	...	1,193	...	1,627	...	48
37,276	730	4,10,589	3,33,733	3,05,287	1,82,397	1,43,747	8,45,246	62,982	7,18,624	26,709	21,111
38,674	764	4,09,370	3,26,349	3,18,877	3,03,100	1,43,737	8,42,344	56,279	6,89,831	50,736	20,285

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works.* Establishment.	*Public Works.* Buildings.	*Public Works.* Roads.	*Public Works.* Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	278	84	...	526	350	58	837	...	...	178	20,913
...	68	72	134	331	...	374	269	75	375	...	14,587
...	...	1,557	...	3,362	117	254	1,332	1,800	13,657	11,080	1,15,682
...	295	92	...	...	1,194	...	929	525	34,051	...	55,757
...	...	54	...	822	...	...	582	2,363	1,443	...	13,984
...	69	...	...	132	...	...	...	...	2,046	...	6,499
...	120	...	96	227	...	...	...	180	257	...	10,024
...	30	...	...	24	...	...	...	861	...	...	6,415
63	31	...	38	72	...	...	...	...	200	...	6,106
...	...	...	...	...	...	...	...	550	...	...	4,267
...	91	...	518	6,197	...	...	7,936	...	5,706	58	34,623
...	20	...	...	362	...	24	60	...	46	...	5,334
...	36	82	...	60	...	...	72	192	987	...	9,115
...	162	...	...	2,342	...	...	758	6,167	2,105	3,901	1,55,780
...	...	...	243	1,546	...	...	1,058	8,145	1,180	...	26,559
...	245	...	...	2,192	5	76	1,258	133	5,589	44	42,158
360	...	...	...	...	...	...	666	...	2,012	19	22,030
...	750	333	...	7,598	700	192	5,712	4,760	21,015	297	1,31,409
...	...	96	57	17	...	...	281	64	384	...	7,232
...	1,179	...	...	100	...	...	133	...	4,163	...	12,140
...	...	...	...	...	...	...	135	217	...	...	3,116
...	36	...	...	...	...	...	175	490	...	...	4,743
...	...	...	...	78	...	...	374	...	138	...	8,413
...	8	...	...	116	...	...	99	759	...	...	2,980
...	...	87	...	4,356	84	...	914	3,635	93,464	33	1,25,678
...	63	...	30	...	84	...	202	91	286	...	5,882
...	...	...	138	...	...	...	133	441	...	...	6,496
...	28	...	...	...	...	...	...	...	...	300	5,433
...	...	...	...	...	...	...	48	1,925	449	...	5,291
16,218	62,389	11,534	4,588	1,64,281	7,969	6,483	1,23,780	1,39,967	6,60,406	16,136	38,53,487
61,597	49,846	9,852	4,066	1,71,408	5,879	6,589	1,13,763	1,47,905	5,60,889	9,107	38,92,448

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions.	Miscellaneous.				
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	*Interest on loans.* Interest due on account of previous year.	*Interest on loans.* Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	*Other items.* Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,740	2,812	...	5,552	13,340	...	...	...	...	509
15,135	...	...	15,135	...	...	...	...	...	...
6,371	12,513	1,077	19,966	1,01,606	...	729	...	...	2,047
4,082	24	...	4,106	...	...	2,023	...	...	426
7,833	...	...	7,833	...	...	249	...	...	308
2,912	959	...	3,871	...	...	...	...	...	...
9,417	217	...	9,634	...	...	...	...	...	473
3,504	...	6	3,510	...	...	...	...	...	119
6,661	454	50	7,165	...	...	...	...	...	...
4,741	881	...	5,622	...	...	...	...	...	1
4,705	710	16	5,431	...	...	...	...	...	496
589	2,086	...	2,675	...	...	...	...	...	124
...	1,063	...	1,063	...	...	...	...	...	42
12,370	...	250	12,620	...	...	...	...	...	107
10,197	986	88	11,271	...	...	...	...	...	189
11,672	4,083	10	15,765	...	...	...	...	...	...
9,470	2,127	5	11,602	...	...	...	...	...	254
31,827	8,388	1,106	41,321	28,171	...	3,628	...	...	3,514
6,531	759	25	7,315	...	...	...	...	...	6
2,042	...	...	2,042	...	...	...	...	...	423
600	...	...	600	...	...	...	...	...	147
4,130	...	...	4,130	...	...	...	...	...	138
5,667	...	...	5,667	...	...	...	...	...	196
746	12	...	758	...	...	...	...	...	129
1,996	1,718	...	3,714	...	...	...	...	...	336
5,182	1,003	...	6,185	...	...	...	...	...	...
1,439	150	...	1,589	...	...	...	...	...	...
5,570	...	...	5,570	...	...	...	...	...	...
1,064	125	...	1,189	...	...	...	...	...	...
6,07,858	1,86,317	18,439	8,12,614	1,85,197	41,034	1,11,324	...	2,902	40,958
5,75,906	1,79,121	17,431	7,72,458	1,56,857	36,360	1,07,015	— 25	2,130	37,988

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49

MISCELLANEOUS—*concluded.*

Other items—concluded.													
Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor-house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
424	...	...	122	...	...	...	...	...	2,254	...	...	3,309	3,309
738	...	150	3	...	214	...	...	...	...	...	...	1,105	1,105
2,286	...	467	469	...	566	200	...	896	770	...	...	7,151	7,880
433	...	6,587	10	...	321	...	...	...	395	...	...	8,172	10,195
524	...	...	...	...	441	...	...	...	1,125	...	...	2,398	2,647
145	...	...	...	...	...	...	...	...	...	...	...	145	145
437	...	29	12	...	1	671	...	...	18	...	...	1,641	1,641
278	...	...	...	...	...	...	...	...	114	...	...	511	511
...	...	...	2	...	...	...	...	10	185	...	...	197	197
141	...	50	2	...	...	...	...	...	51	...	...	245	245
321	...	1,123	25	...	...	...	...	...	383	...	...	2,348	2,348
53	...	...	...	...	...	...	...	...	2	...	...	179	179
43	...	23	12	...	127	...	...	58	...	...	...	305	305
935	...	2,332	82	...	70	...	...	6	658	...	...	4,190	4,190
642	...	388	4	...	23	...	...	...	6,337	...	...	7,583	7,583
1,208	...	612	15	...	741	...	...	...	54	...	...	2,630	2,630
720	...	8	...	...	664	...	...	...	...	...	...	1,646	1,646
2,581	...	...	64	376	861	200	...	720	2,892	...	...	10,708	14,336
170	...	...	2	23	696	...	...	...	1	...	...	898	898
265	...	158	5	44	1	...	...	...	...	...	...	896	896
...	...	512	2	...	...	...	...	...	...	...	...	661	661
278	...	24	...	...	...	...	...	...	...	...	...	440	440
305	...	577	...	2	40	...	...	...	2	...	...	1,122	1,122
54	...	42	2	...	...	50	...	...	...	...	...	277	277
...	...	...	64	...	80	...	...	...	383	...	...	813	813
...	...	61	...	...	223	...	...	...	35	...	...	319	319
...	...	40	...	...	5	...	...	...	...	...	...	45	45
163	...	...	...	...	...	...	...	...	489	...	...	652	652
32	...	...	...	...	...	...	...	...	12	...	...	44	44
64,196	...	31,958	3,802	3,998	30,421	20,555	4,719	2,814	1,38,303	5,42,278	2,213	8,86,215	10,41,475
59,811	3,046	68,943	4,697	2,797	20,733	22,077	4,953	3,854	1,31,327	5,16,131	3,234	8,77,591	10,23,071

No. III.

in the Punjab during the year ending 31st March 1917—concluded.

III of 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	Extraordinary and Debt.									Balance.				
	Investments.				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Savings Bank.	Payment to sinking fund.	Re-payment of loans.	Permanent.	Other.	Deposits.	Total.	Total disbursements.	Deposits.	Actual balance.	Total.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
57,345	...	...	...	...	...	...	...	...	57,345	...	6,479	6,479	63,824	
36,187	...	...	...	...	...	...	...	...	36,187	...	2,216	2,216	38,403	
2,93,868	300	...	...	10,271	...	...	...	10,571	3,04,439	...	55,273	*55,273	3,59,712	*Exclusive of invested balance, Rs. 9,300.
80,592	...	...	...	3,760	...	...	...	3,760	84,352	...	19,177	†19,177	1,03,529	*Liabilities.*—Balance of loans, Rs. 8,419. †Exclusive of invested balance, Rs. 11,500
31,476	...	...	...	800	...	...	...	800	32,276	1,011	7 172	8 183	40,459	*Liabilities.*—Balance of loans, Rs. 82,814.
14,414	...	...	...	...	...	...	...	...	14,414	...	13,630	13.630	28,044	*Liabilities.*—Balance of loans, Rs. 4,022.
28,133	...	...	...	...	20	700	...	720	28,853	515	24,485	‡25 000	53,853	‡Exclusive of invested balance, Rs. 9,000.
13,247	...	...	...	...	...	...	...	...	13,247	...	5,031	5,031	18,278	
17,187	...	...	...	...	...	2,000	...	2,000	19 187	156	9,088	9,244	28,431	
13,026	...	...	...	...	...	20,066	...	20,066	33,092	...	27,143	27,143	60,235	
52,559	...	...	...	...	...	462	490	952	53,511	352	15,472	15 824	69.335	
12,965	...	...	...	...	...	...	...	...	12,965	...	8,078	8,078	21,043	
14,010	...	...	...	...	...	...	...	...	14,010	...	6,665	6,665	20,675	
1,83,651	...	...	...	...	...	...	513	513	1,84,164	6,153	35,817	41 970	2,26,134	
51,808	...	...	...	...	...	...	...	...	51,808	112	30,216	30,328	82,136	
76,451	...	...	...	...	...	...	534	534	76,985	4,039	40,715	44,754	1,21,739	
41,162	...	...	...	...	...	...	...	...	41,162	...	16,149	16,149	57,311	
2,69,988	...	...	...	5,972	10	...	...	5,982	2,75,970	6,152	3,71,623	3,77,775	6,53,745	*Liabilities.*—Balance of loans, Rs. 68,052.
19,459	...	...	...	...	...	...	...	...	19,459	...	7,275	7,275	26,734	
22,744	...	...	...	...	‡20	13	...	133	22,877	...	2,132	2,132	25,009	
7,373	...	...	...	...	130	...	...	130	7,503	...	4,034	4,034	11,537	
13,182	...	...	...	...	117	...	784	901	14,083	...	14,819	14,819	28,902	
19,424	...	...	...	...	...	...	...	...	19,424	393	14.983	15,376	34,800	
6,851	...	...	...	...	...	...	...	...	6,851	...	6,348	6,348	13,199	
1,40,903	...	...	...	...	510	...	600	1,110	1,42,013	2,087	1,37,457	1,39,544	2,81,557	
17,215	...	...	...	...	135	...	...	135	17,350	...	5,890	5,890	23,240	
11,788	...	...	...	...	...	...	309	309	12,097	...	12,213	12,213	24,310	
14,199	...	...	...	...	...	...	...	...	14,199	...	3,346	3,346	17,545	
9,134	...	...	...	...	...	...	839	839	9,973	...	1,890	1,890	11 863	
70,55,136	67,716	1,63,000	...	3,31,036	6,236	1,38,275	47,864	7,54,127	78,09,263	65,620	39,00,050	39,65,670§	1,17,74,933	§ Total invested balance Rs. 1,39,916.
70,29,861	5,700	21,063	...	3,05,557	7,081	30,121	94,339	4,63,861	74,93,721	87,059	34,87,533	35,74,592	1,10,68,314	Total liabilities balance of loans Rs. 34,81,993.

Form No. IV.

Statement showing the Quantity or Value of the Principal Articles Imported into, and Taxed by, the several Municipalities in the Punjab during the year 1916-17.

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by, the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
AMBALA.	HISSAR.	1	Hissar ...	17,162	158,015	6,183	98,789	4,028	5 30 4	5,967	5,035	5,483	4,627	0 12 12
		2	Hansi ...	14,576	170,679	6,565	111,471	4,566	7 25 11	8,730	5,457	7,750	4,844	0 21 5
		3	Bhiwani ...	31,100	519,023	10,773	393,598	8,397	12 26 4	71,518	5,587	35,255	2,754	1 5 5
		4	Sirsa ...	14,629	334,911	3,591	325,598	3,389	22 10 4	16,837	3,514	11,862	2,472	0 32 7
	ROHTAK.	5	Rohtak ...	19,862	132,304	5,035	131,297	4,990	6 24 6	7,448	3,144	7,437	3,140	0 14 15
		6	Jhajjar ...	10,617	84,103	2,798	62,649	2,086	5 36 0	4,298	1,317	4,214	1,284	0 15 14
		7	Beri ...	7,798	48,871	1,440	21,032	853	2 27 15	4,778	1,498	4,182	1,307	0 21 7
		8	Bahadurgarh	4,990	31,246	1,082	16,758	627	3 14 5	1,900	892	1,760	827	0 14 2
		9	Gohana ...	5,438	24,258	973	22,600	908	4 6 4	1,312	850	1,300	845	0 9 9
		10	Sonepat ...	12,014	153,269	6,852	81,375	3,586	6 30 14	5,371	3,021	4,400	2,475	0 14 10
	GURGAON.	11	Rewari ...	24,780	232,293	9,148	162,312	6,763	6 22 1	31,406	6,028	21,296	4,134	0 34 6
		12	Palwal	9,485	113,569	4,507	85,276	3,501	8 39 10	5,092	1,910	3,944	1,498	0 16 11
		13	Firozpur-Jhirka	5,719	49,751	2,093	40,192	1,805	7 1 2	1,409	529	1 383	519	0 9 10
		14	Hodal ...	5,468	73,356	2,772	54,523	2,147	9 38 14	2,341	1,171	2,043	1,022	0 14 15
		15	Ballabgarh ...	4,053	60,186	3,295	8,907	812	2 7 14	1,897	1,069	1,816	1,023	0 17 15
		16	Faridabad ...	4,487	31,000	1,683	28,669	1,563	6 15 9	1,358	764	1,275	717	0 11 6
	KARNAL.	17	Karnal ...	21,018	276,435	12,536	151,452	6,838	7 8 4	8,839	5,515	7,892	4,915	0 15 0
		18	Panipat ...	26,342	201,716	7,394	171,635	6,286	6 20 10	7,930	4,864	6,732	4,132	0 10 4
		19	Kaithal ...	12,912	95,641	3,242	74,824	2,441	5 31 13	4,053	2,101	3,938	2,046	0 12 3
		20	Shahabad ...	11,054	193,604	3,897	82,222	2,022	7 17 8	5,061	3,273	4,128	2,667	0 15 0
		21	Thanesar ...	4,719	43,116	1,390	23,773	992	5 1 8	4,020	2,205	3,014	1,641	0 25 9
	AMBALA.	22	Ambala ...	24,493	633,867	20,528	179,027	5,468	7 12 6	10,105	5,090	9,891	4,983	0 16 2
		23	Jagadhri ...	12,045	192,243	3,271	192,243	3,271	15 38 7	6,057	2,387	6,057	2,387	0 20 2
		24	Rupar ...	6,935	122,678	2,238	107,108	1,944	15 17 12	6,440	2,012	3,976	1,259	0 22 15
		25	Sadhaura ...	7,774	65,324	1,128	64,422	1,095	8 11 8	2,369	1,666	1,779	1,251	0 9 2
		26	Buriya ...	4,272	27,124	652	27,124	652	6 13 15	987	494	987	494	0 9 3
	SIMLA.	27	Simla ...	33,316	229,056	14,316	223,280	13,955	6 28 1	...	20,302	...	17,190	...
	HOSHIARPUR.	28	Hoshiarpur ...	20,583	148,719	6,949	130,534	6,234	6 13 11	6,337	2,363	6,168	2,299	0 12 0
		29	Urmar-Tanda	7,016	69,228	3,105	42,162	1,861	6 0 6	1,917	480	1,868	467	0 10 10
JULLUNDUR.	JULLUNDUR.	30	Jullundur ...	55,364	3,53,963	12,454	339,026	12,020	6 4 15	16,733	6,275	15,568	5,838	0 11 4
		31	Kartarpur ...	8,631	53,771	1,944	44,096	1,645	5 11 6	2,380	894	2,367	889	0 11 0
		32	Phillaur ...	5,224	37,803	1,208	25,943	854	4 38 10	1,244	389	650	324	0 5 0
		33	Nurmahal ...	7,178	46,881	1,524	38,370	1,261	5 13 13	661	206	638	199	0 3 9
		34	Rahon ...	6,292	52,885	1,820	23,926	1,108	3 32 2	1,336	417	1,318	412	0 8 6
		35	Banga ...	4,602	50,834	2,816	46,281	2,464	10 2 3	3,607	1,128	2,762	862	0 14 0
		36	Nakodar ...	8,859	64,505	2,101	45,307	1,511	5 4 9	2,094	654	1,386	536	0 6 4
	LUDHIANA.	37	Ludhiana ...	43,152	39,056	7,299	29,585	5,527	0 27 7	28,039	14,019	20,784	10,392	0 19 4
		38	Jagraon ...	15,039	82,211	1,665	74,879	1,519	4 39 2	7,527	3,441	5,941	2,710	0 15 13
		39	Raekot ...	7,510	45,918	2,140	30,832	1,584	4 4 4	4,947	1,547	3,884	1,213	0 20 11
LAHORE.	FEROZEPORE.	40	Ferozepore ...	24,678	587,990	6,863	557,323	5,749	22 23 6	17,509	3,821	12,174	2,754	0 19 12
		41	Fazilka ...	10,985	224,452	3,210	141,787	2,196	12 36 5	11,609	978	11,574	966	1 2 2
		42	Muktsar ...	8,834	75,586	1,157	—10,112	—184		5,027	988	4,713	923	0 21 5
		43	Zira ...	4,378	41,703	1,205	38,490	1,108	8 31 11	2,534	950	2,316	869	0 21 3
	LAHORE.	44	Lahore ...	210,270	1,667,654	101,047	1,379,521	85,120	6 22 7	107,970	53,985	85,178	42,589	0 16 3

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s c.
6,637	1,120	5,670	956	0 13 3	3,047	2,857	2,535	2,378	0 5 14
17,850	2,232	15,888	1,987	1 3 10	1,836	1,723	1,789	1,679	0 4 15
142,132	6,663	54,077	2,536	1 29 9	6,964	6,964	6,509	6,509	0 8 6
43,350	2,936	36,936	2,503	2 21 0	3,039	3,039	2,543	2,543	0 6 15
7,632	1,409	7,414	1,368	0 14 15	2,722	2,722	2,707	2,707	0 5 7
7,613	476	7,238	451	0 27 4	945	887	930	873	0 3 8
5,014	408	4,541	355	0 23 4	1,071	1,004	1,057	990	0 5 7
3,097	387	2,467	308	0 19 15	319	398	293	366	0 2 5
3,261	406	3,084	381	0 22 11	544	535	538	529	0 3 15
5,161	1,210	4,679	1,057	0 15 9	1,817	1,817	1,602	1,602	0 5 5
63,044	5,382	37,656	3,399	1 20 13	3,462	3,326	3,318	3,191	0 5 6
30,185	3,773	13,964	1,745	1 18 14	1,097	1,032	988	929	0 4 3
7,077	591	6,737	559	1 7 2	532	333	424	265	0 2 15
7,981	995	4,789	599	0 35 1	398	375	374	352	0 2 12
10,796	1,349	8,633	1,079	2 5 3	652	652	565	565	0 5 9
3,294	772	2,662	624	0 23 11	341	341	288	288	0 2 9
14,563	2,273	9,301	1,535	0 17 11	3,667	2,864	3,020	2,359	0 5 12
13,476	2,068	10,354	1,581	0 15 12	2,949	2,304	2,566	2,007	0 3 14
6,064	1,149	5,833	1,117	0 18 1	1,855	1,449	1,731	1,352	0 5 6
7,021	1,162	6,455	1,086	0 23 6	780	610	689	538	0 2 8
3,419	472	3,268	456	0 27 11	902	704	698	545	0 5 15
8,173	1,792	7,799	1,710	0 12 12	3,498	2,626	3,359	2,523	0 5 8
6,178	768	6,178	768	0 20 8	2,117	1,323	2,117	1,323	0 7 0
11,396	1,423	10,652	1,199	1 21 7	933	700	872	654	0 5 0
2,929	965	2,399	790	0 12 5	777	502	626	404	0 3 4
1,260	165	1,260	165	0 11 12	294	221	294	221	0 2 12
...	5,075	...	2,213	...	7,078	10,618	6,694	10,042	0 8 1
8,973	1,127	8,378	1,052	0 16 5	3,762	2,352	2,997	1,874	0 5 13
5,849	535	5,702	524	0 32 8	384	240	353	221	0 2 0
22,166	2,770	17,691	2,211	0 12 13	6,302	6,302	5,931	5,931	0 4 5
4,688	586	4,636	580	0 21 8	614	615	610	611	0 2 13
5,722	538	5,402	508	1 1 6	554	346	508	317	0 3 14
2,004	188	1,767	166	0 9 13	586	366	556	347	0 3 2
3,378	317	3,365	316	0 11 6	573	358	373	232	0 2 6
3,347	305	2,916	265	0 25 4	328	205	287	180	0 2 7
13,102	1,228	12,789	1,199	1 17 12	672	420	613	383	0 2 12
23,331	5,833	20,060	5,014	0 18 9	7,153	10,741	6,797	10,207	0 6 5
6,828	1,317	5,492	1,019	0 14 9	1,177	1,705	1,115	1,618	0 2 15
10,498	1,787	9,278	1,558	1 9 7	469	442	430	405	0 2 5
41,704	2,863	28,772	1,779	1 6 10	5,699	3,562	4,826	3,017	0 7 13
2,218	209	2,118	200	0 7 11	595	465	293	463	0 1 1
2,438	151	1,919	106	0 8 11	222	101	220	99	0 1 0
2,551	478	2,352	441	0 21 7	369	390	361	381	0 3 5
56,520	14,130	44,252	11,063	0 8 5	48,924	61,154	45,174	56,467	0 8 10

26	27	28	29	30	31	32	33	34	35
CLASS I.—INCLUDING GRAIN, SUGAR, GHI AND ARTICLES USED AS FOOD AND DRINK FOR MEN AND ANIMALS.					CLASS II.—ANIMALS FOR SLAUGHTER.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s c.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
292,186	20,657	133,817	15,801	7 31 10	63,640	1,199	63,640	1,199	3 11 4
239,822	18,904	176,383	15,761	12 4 1	9,414	590	9,414	590	0 10 4
...	40,350	...	29,235	...	Heads. 15,643	541	Heads. 15,643	541	Heads. ·5
523,082	18,701	498,053	15,943	34 1 13	7,449	774	7,449	774	·5
...	17,828	...	17,011	...	Rs. 6,952	1,861	Rs. 6,952	1,861	Rs. A. P. 0 5 7
173,341	7,037	151,887	6,238	14 12 3	2,485	619	2,485	619	...
160,060	5,250	130,446	4,402	16 29 0	...	...	...	...	...
...	3,758	...	3,118	...	1,014	...	1 014	...	...
57,617	4,054	55,765	3,953	10 10 3	16,896	374 355	16,896	374 355	3 1 9
187,538	15,734	113,082	11,502	9 16 8	30,964	1,112	30,964	1,112	2 9 2
2,379.534	32,561	2,255,114	24,274	91 0 3	2,32,200	2,162	2,32,200	2,162	9 5 11
254,884	15,830	186,264	11,051	19 25 8	15,830	504	15,830	504	1 10 8
91,836	4,855	72,523	3.919	12 27 4	11,892	364	11,892	364	2 1 3
94,996	6,686	71,929	5,358	13 6 3	7,791	289	7,791	289	1 6 10
85,130	7,841	31,318	4,914	7 29 2	...	185	...	185	...
42,316	4,307	38,961	3,921	8 27 5	1,799	274	1,799	274	0 6 5
383,722	31,315	231,595	22,001	11 0 12	57,261	2,682	57,261	2,682	2 11 7
226,071	21,315	191,287	17,715	7 10 7	...	4,413	...	4,413	...
169,043	9,761	147,582	8,760	11 17 3	28,011	1,304	28,011	1,304	2 2 8
234,405	10,714	119,921	7,964	10 33 15	40,071	1,400	40,071	1,400	3 10 0
63,999	5,529	42,987	4,369	9 4 3	...	...	...	...	...
782,093	42,099	321,405	25,456	13 4 13	85,080	2,017	85,080	2,017	3 7 7
212,523	11,914	212,523	11,914	17 25 12	...	...	...	...	...
					Animals.		Animals.		Per head.
205,243	11,411	176,489	9,385	25 17 15	4,335	564	4,335	564	·62
115,405	7,042	107,566	4,877	13 33 7	12,860	351	12,860	351	1 10 6
30,620	2,419	30,620	2,419	7 6 11	9,775	435	9,775	435	2 4 6
...	1,02,914	...	95,024	...	...	16,207	...	16,067	Rs. ...
293,120	20,925	272,324	19,442	13 9 4	54,134	1,690	54,134	1,690	2 10 1
97,055	6,311	69,595	5,006	9 36 12	49,439	769	49,439	769	7 0 9
1,173,738	45,066	1,104,000	43,275	19 37 12	1,41,225	4,413	1,41,225	4,413	2 9 0
84,543	5,457	74,496	5,123	8 25 4	9,665	240	9,665	240	1 1 11
65,420	3,615	40,114	2,930	7 27 2	58,716	919	58,716	919	11 3 10
70,508	3,346	61,219	2,960	8 21 2	5,659	177	5,659	177	0 12 7
67,279	3,813	38,040	2,964	6 2 0	15,391	290	15,391	290	2 7 2
58,116	4,354	52,246	3,671	11 14 2	2,163	135	2,163	135	0 7 6
115,173	5,799	92,524	4,980	10 17 12	23,142	362	23,142	362	2 9 10
					Heads.		Heads.		Heads.
513,264	67,907	449,978	57,043	10 17 2	38,842	3,503	38,842	3,503	·9
152,655	11,580	141,148	10,146	9 15 6	7,536	471	7,536	471	0 8 0
80,178	7,100	62,247	5,911	8 11 9	17,088	267	17,088	267	2 4 5
894,487	37,186	790,380	28,417	32 1 2	57,088	936	57,018	934	2 4 11
259,297	5,519	155,772	4,479	14 7 3	3,269	106	3,269	106	0 4 9
96,196	31,121	9,480	1,648	1 2 15	4,467	70	4,467	70	0 8 1
58,312	4,098	52,649	3,872	12 1 1	6,0 2	·94	6,012	94	1 6 0
....	3,66,397	...	3,23,966	...	...	56,656	...	48,127	...

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
...	...	...	...	...	39,598	947	34,130	605	1 39 9
...	...	...	...	...	36,433	520	35,812	131	2 18 4
...	...	...	...	...	...	2,138	...	1,652	...
...	...	...	...	...	...	...	...	...	...
1,023	320	1,008	315	0 2 6	...	1,256	...	1,237	...
201	38	201	38	0 0 12	8,021	307	7,881	298	0 29 11
10	2	10	2	0 0 1	16,000	434	15,027	378	1 37 0
64	12	57	11	0 0 7	...	172	...	160	...
350	76	350	76	0 2 9	6,161	158	5,736	131	1 2 3
604	189	507	159	0 1 11	3,623	574	1,480	288	0 4 15
176	11	176	11	0 0 5	120,963	1,977	120,942	1,976	4 35 4
...	...	...	...	...	10,028	168	9,968	166	1 2 1
27	13	27	13	0 0 3	5,054	118	4,338	66	0 30 5
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	13,212	1,652	3,121	391	0 30 13
...	...	...	...	...	3,575	335	1,869	175	0 16 11
301	94	294	92	0 0 9	70,962	2,032	62,603	1,427	2 39 2
267	84	213	66	0 0 5	...	1,100	...	1,060	...
...	...	...	...	...	48,858	614	45,606	360	3 21 5
...	...	...	...	...	7,609	594	3,959	309	0 14 5
315	99	295	93	0 2 8	1,490	190	853	136	0 7 4
55	21	43	16	...	106,606	4,750	99,686	4,050	4 2 13
639	160	639	160	0 2 2	17,462	2,101	17,462	2,101	1 18 0
757	190	736	185	0 4 4	29,371	1,239	25,132	922	3 24 15
89	36	53	22	0 0 4	28,340	1,341	23,455	743	3 0 11
6	2	6	2	...	1,872	281	1,872	281	0 17 8
3,571	3,571	1,709	1,709	0 2 1	...	12,011	...	9,897	...
201	50	4	1	...	128,013	2,856	126,141	2,484	6 5 2
43	11	43	11	0 0 4	13,763	883	12,782	750	1 32 14
7,537	1,897	7,491	1,872	0 5 7	135,929	5,501	132,747	5,310	2 15 15
673	127	673	127	0 3 2	7,731	419	7,710	416	0 35 12
359	67	359	67	0 2 12	16,701	329	13,392	261	2 22 9
645	121	645	121	0 3 9	7,391	418	7,039	389	0 39 4
52	8	52	8	0 0 5	4,143	266	3,957	251	0 25 2
125	24	79	15	0 0 11	12,947	589	12 147	504	2 25 9
517	97	514	96	0 2 5	11,534	387	11,513	385	1 12 0
...	...	...	...	...	68,812	2,150	61,870	1,930	1 6 11
568	69	558	68	0 1 8	37,321	444	37,241	437	2 19 1
...	...	...	...	...	9,386	179	9,361	178	1 9 14
4,836	1,209	4,176	1,044	0 6 12	130,388	3,708	115,478	3,284	4 27 2
119	22	119	22	0 0 7	5,729	348	5,009	303	0 18 3
44	6	44	6	0 0 3	1,427	146	1,393	143	0 6 5
33	5	33	5	0 0 5	4,349	408	4,339	407	0 39 10
...	...	...	...	...	...	50,468	...	48,117	...

46	47	48	49	50	51	52	53	54	55
Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
52,902	2,471	51,285	2,390	2 15 10	16,810	752	16,516	738	0 15 4
23,518	1,104	22,681	1,065	1 8 11	10,904	467	10,904	467	0 12 0
3,46,054	9,361	2,91,054	8,589	9 5 9	1,62,062	3,563	63,558	1,956	2 0 8
73,924	2,310	69,801	2,181	4 12 4	49,164	1,496	39,589	1,198	2 11 4
2,39,944	11,481	2,14,133	10,272	10 12 6	28,477	1,337	28,227	1,325	1 6 8
21,200	662	20,355	636	1 14 8	12,400	388	12,400	388	1 2 8
28,918	904	28,402	888	3 10 0	4,597	143	4,597	143	0 9 5
14,934	467	14,810	463	2 15 10	4,287	134	4,212	132	0 13 6
18,208	709	18,045	702	3 5 1	8,903	414	8,878	413	1 10 2
38,815	1,847	37,839	1,801	3 2 4	11,002	516	10,805	507	0 14 4
93,246	2,781	78,555	2,324	3 2 9	...	...	...	...	...
17,381	822	17,255	816	1 13 1	17,839	836	17,773	833	1 14 0
...	...	...	...	...	2,719	85	1,642	51	0 4 7
12,890	605	12,742	599	2 5 3	...	...	...	...	...
12,565	592	12,169	573	3 0 0	1,173	52	1,173	52	0 4 8
12,051	565	11,901	558	2 10 5	4,256	179	3,606	152	0 12 10
71,217	2,226	69,546	2,174	3 4 11	20,984	2,638	18,804	2,542	0 14 4
...	2,321	...	1,774	...	74,204	3,174	37,677	1,538	1 6 11
49,150	1,536	47,188	1,475	3 10 6	21,485	839	21,049	823	1 10 1
28,756	899	28,328	885	2 9 0	33,401	1,194	32,503	1,166	2 15 0
3,670	115	3,404	106	0 11 7	12,908	537	12,758	531	2 11 3
1,49,302	6,558	1,42,914	6,290	5 13 4	19,477	1,494	18,367	1,010	0 12 0
55,831	1,863	55,831	1,863	4 10 2	1,42,271	3,894	1,42,271	3,894	11 13 0
22,014	688	21,450	670	3 1 6	32,733	1,023	30,749	962	4 7 2
22,582	706	21,413	669	2 12 1	7,218	302	5,330	287	0 16 10
2,885	116	2,885	116	0 10 9	...	...	...	...	...
...	10,375	...	10,221	...	...	5,641	...	5,307	...
1,26,205	3,937	90,286	2,815	4 6 2	3,93,570	12,110	1,00,651	2,958	4 14 3
36,454	664	35,508	643	5 1 0	13,218	413	12,564	393	1 12 8
2,19,673	6,829	2,07,817	6,599	3 12 1	95,840	2,994	92,352	2,886	1 10 8
34,413	1,098	34,213	1,092	3 15 5	6,874	215	6,809	213	0 12 8
11,969	355	11,710	347	2 3 10	4,376	137	4,320	135	0 13 3
19,792	526	19,792	526	2 12 1	10,360	324	9,904	310	1 6 1
11,287	319	11,150	316	1 12 4	12,295	384	11,838	370	1 14 1
17,779	440	17,647	435	3 13 4	17,974	560	15,753	492	3 6 9
43,907	826	43,697	822	4 14 11	21,958	686	21,744	619	2 7 3
2,96,225	13,896	2,73,057	12,811	6 5 2	76,627	3,523	55,838	2,563	1 4 8
49,056	2,273	47,992	2,223	3 3 1	18,123	729	15,028	629	1 0 0
19,361	870	18,250	834	2 6 11	4,937	155	4,166	131	0 8 10
2,84,011	7,383	2,41,259	6,713	9 12 5	49,440	1,545	43,168	1,349	1 12 0
...	494	...	483	...	8,646	182	8,574	181	0 12 6
14,449	122	14,449	122	1 10 2	7,628	242	7,628	242	0 13 9
22,732	403	22,386	396	5 1 8	10,079	252	10,079	252	2 4 10
...	94,078	...	88,623	...	5,76,666	26,243	4,84,666	21,973	2 4 10

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
20,710	647	18,339	573	1 1 1	2,86,602	6,718	2,74,445	6,479	15 15 10
Mds.		Mds.		Mds S. C.					
4,948	1,296	4,051	1,072	0 11 2	1,98,133	3,321	1,96,619	3,297	13 7 10
Rs.		Rs.		Rs. A. P.					
34,593	1,081	32,862	1,027	1 0 11	71,05,020	29,286	37,97,292	12,007	122 1 7
47,733	2,161	34,372	1,536	2 5 7	4,54,186	4,860	4,04,456	4,341	27 10 4
...	...	...	...	...	1,90,089	5,940	1,88,407	5,886	9 7 9
3,895	122	3,895	122	0 5 10	1,35,527	2,712	1,33,794	2,676	12 9 7
4,887	153	4,644	145	0 9 7	63,753	1,275	63,053	1,261	8 1 4
2,249	70	2,249	70	0 7 3	53,644	1,675	49,309	1,540	9 14 1
1,538	48	1,538	48	0 4 6	42,355	2,139	40,282	2,088	7 6 6
Mds.		Mds.		Mds. S. C.					
1,739	286	1,716	279	0 5 11	1,87,545	4,395	1,80,268	4,224	15 0 1
1,446	678	1,383	649	0 2 4	3,86,493	8,261	3,23,261	6,944	13 0 9
1,744	288	1,708	279	0 7 3	1,13,744	2,370	1,12,792	2,350	11 14 3
...	...	...	...	...	44,998	933	43,742	907	7 10 4
...	...	...	...	...	50,384	1,574	49,370	1,543	9 0 6
501	131	461	116	0 4 9	66,932	1,570	66,285	1,555	16 5 8
411	150	403	147	0 3 9	29,859	699	29,688	715	6 9 10
6,254	977	6,023	941	0 11 7	2,26,299	6,180	1,96,023	5,390	9 5 3
893	419	839	394	0 1 4	3,30,342	...	2,99,003	...	...
Rs.		Rs.		Rs. A. P.					
9,663	302	9,663	302	0 12 0	1,96,628	3,072	1,79,423	2,803	13 14 4
10,526	329	9,645	301	0 14 0	1,96,392	3,069	1,92,594	3,009	17 6 9
7,299	216	6,522	192	1 6 1	75,588	1,179	71,154	1,113	15 1 3
...	...	...	...	...	3,84,714	9,018	3,79,780	8,902	15 8 1
Mds.		Mds.		Mds. S. C.					
2,622	723	2,622	723	0 8 11	1,67,730	2,807	1,67,730	2,807	13 14 9
Rs.		Rs.		Rs. A. P.					
7,604	238	6,392	200	0 14 9	2,14,068	5,013	1,61,252	3,763	23 4 0
8,199	257	7,886	245	1 0 2	1,14,465	2,409	1,04,543	2,203	13 7 2
3,445	108	3,445	108	0 12 10	24,114	504	24,114	504	5 10 3
...	10,498	...	8,553	...	14,85,120	46,410	9,37,312	29,291	28 2 2
2,528	651	2,405	632	0 4 11	401,695	6,380	3,34,294	5,326	16 3 10
950	157	936	154	0 5 5	1,59,271	2,540	1,29,491	2,073	18 7 4
11,026	1,322	10,786	1,245	0 7 10	13,66,063	14,230	9,85,855	10,270	17 12 11
1,134	200	1,033	190	0 4 13	71,936	1,124	70,558	1,103	8 2 10
685	123	685	123	0 5 4	51,428	806	50,371	790	9 10 3
847	132	772	124	0 4 5	65,281	1,020	59,035	922	8 3 7
1,227	118	1,054	102	0 6 11	79,898	1,248	78,011	1,219	12 6 4
1,526	212	1,271	181	0 11 1	2,22,124	3,472	1,44,560	2,254	31 6 7
728	106	704	100	0 3 3	78,705	1,230	74,864	1,170	8 7 3
12,306	2,496	8,156	1,866	0 7 9	14,93,938	26,207	9,33,553	16,237	21 10 1
2,040	292	1,978	283	0 5 4	3,34,911	5,255	2,93,318	4,593	19 8 1
918	150	906	147	0 4 13	1,26,842	3,983	1,07,210	3,346	14 4 5
14,420	2,885	5,723	1,237	0 9 4	9,44,949	12,304	7,63,315	9,939	30 15 0
1,184	201	1,137	192	0 4 2	1,46,464	1,910	1,43,089	1,864	13 0 5
555	126	554	124	0 2 8	1,10,564	1,746	1,04,883	1,658	11 13 11
307	67	290	64	0 2 10	1,22,736	1,918	1,21,944	1,905	27 13 8
...	14,671	...	12,413	...	53,90,064	102,158	48,93,230	90,130	23 4 4

66	67	68	69	70	71	72	73	74	75
CLASS VII.—INCLUDING CLOTH, PIECE-GOODS, ARTICLES OF CLOTHING AND MANUFACTURED ARTICLES OF DRESS.					CLASS VIII.—METALS AND ARTICLES OF METAL.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
3,10,519	7,278	3,07,147	7,012	17 14 4	36,993	860	31,849	745	1 13 8
2,11,527	3,639	2,09,987	3,614	14 6 6	21,993	522	17,130	408	1 2 10
1,09,323	29,353	38,01,409	12,071	122 3 8	3,22,964	1,921	1,67,498	1,009	5 6 3
4,94,143	5,322	4,43,157	4,790	30 4 8	37,787	591	26,401	413	1 12 10
2,12,604	6,645	2,10,345	6,574	10 9 5	66,948	2,093	54,813	1,714	2 12 2
1,53,122	3,035	1,51,288	2,998	14 3 11	7,879	118	7,029	106	0 11 6
69,713	1,394	68,970	1,379	8 13 0	7,668	120	6,508	102	0 13 4
55,264	1,711	50,514	1,567	10 1 11	6,036	94	5,243	82	1 0 10
43,262	2,167	41,189	2,117	7 9 2	6,186	231	5,396	208	0 15 11
2,00,854	4,811	1,93,248	4,630	16 1 4	31,562	986	23,554	736	1 15 4
4,56,409	9,763	3,92,305	8,428	15 13 4	...	...	...	...	...
1,16,883	2,468	1,15,699	2,447	12 3 6	19,424	607	12,779	400	1 5 7
54,622	1,132	51,819	1,075	9 0 11	...	...	...	...	...
58,445	1,827	57,404	1,794	10 8 0	...	...	...	...	...
76,703	1,877	74,962	1,828	18 7 11	5,619	176	4,118	129	1 0 3
30,478	715	30,307	711	6 12 1	3,136	98	2,080	65	0 7 5
2,97,673	7,984	2,66,389	7,169	12 10 9	48,844	1,017	42,672	888	2 0 6
33,719	7,936	28,760	7,128	1 1 6	69,921	1,456	29,387	612	1 1 10
2,43,092	3,797	2,25,728	3,526	17 7 9	26,306	548	22,450	468	1 11 10
208,603	3,310	2,07,415	3,241	18 12 3	22,080	460	19,054	397	1 11 7
79,837	1,286	75,544	1,218	16 0 0	10,395	163	8,220	129	1 11 10
7,16,132	16,792	5,94,128	13,934	24 4 1	1,12,025	2,628	76,297	1,791	2 1 10
2,16,850	3,810	2,16,850	3,810	18 0 0	6,018	304	6,018	304	0 7 11
2,31,476	5,420	1,77,508	4,142	25 9 6	38,624	905	29,780	698	4 4 8
1,22,203	2,642	1,12,155	2,433	14 6 10	9,236	294	9,115	290	1 2 9
33,121	725	33,121	725	7 12 0	13	1	13	1	...
21,65,984	67,687	15,36,960	48,030	46 2 1	4,44,032	13,876	3,58,720	11,210	10 12 3
4,70,450	7,734	3,99,723	6,623	19 6 9	1,47,050	2,303	68,512	1,076	3 5 3
1,68,209	2,731	1,37,807	2,252	19 10 3	19,792	309	14,440	226	2 0 11
15,60,800	17,273	11,48,864	12,661	20 12 1	3,73,248	5,832	2,38,528	3,727	4 4 11
79,061	1,235	77,387	1,209	8 15 6	12,791	201	10,210	162	1 2 11
57,666	904	56,434	884	10 12 10	9,331	146	7,563	119	1 7 2
68,679	1,073	62,192	972	8 10 8	8,814	137	7,981	124	1 1 9
82,995	1,297	81,044	1,266	12 14 1	24,516	383	20,995	234	3 5 5
2,43,499	3,819	1,66,055	2,595	36 1 4	44,622	697	28,936	452	6 4 7
82,291	1,286	78,450	1,226	8 13 8	12,418	194	10,228	160	1 2 6
16,18,743	30,107	10,40,717	19,596	24 1 10	2,84,695	8,895	1,74,267	5,446	4 0 8
4,07,034	7,514	3,58,591	6,638	23 13 6	90,392	2,801	40,315	1,246	2 10 10
1,37,986	4,334	1,17,021	3,651	15 9 4	19,723	616	13,675	427	1 13 2
10,17,765	13,441	8,25,291	10,908	33 7 1	2,00,875	2,511	1,07,691	1,346	4 5 10
1,51,135	1,967	1,47,560	1,921	13 6 11	49,326	275	49,020	271	4 7 4
1,12,544	1,828	1,06,710	1,737	12 1 3	4,881	75	4,374	70	0 7 11
1,29,027	2,016	1,27,824	1,997	29 3 2	8,641	135	8,581	134	1 15 4
58,41,936	1,11,154	51,68,627	94,613	24 9 9	16,82,624	52,582	11,13,984	34,812	5 4 9

No. IV.

the several municipalities in the Punjab during the year ending 31st March 1917.
taxation per head of population.

III of 1912.

76	77	78	79	80	81	82	83	84
Class IX.—Miscellaneous.						Incidence of taxation.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	...	...	...	...	0 14 8	1 11 1	
7,721	241	7,552	236	0 8 3	...	1 1 3	1 9 7	
61,439	2,038	53,666	1,821	1 11 7	...	0 15 0	1 13 9	
...	...	...	...	...	...	1 1 5	1 13 4	
8,767	137	8,767	137	0 7 0	...	0 13 8	2 0 4	
...	...	...	...	...	...	0 9 5	1 1 2	
...	...	...	...	...	...	0 9 0	0 15 0	
...	...	...	...	...	...	0 10 0	1 3 2	
...	...	...	...	...	...	0 11 8	1 7 4	
...	...	...	...	...	...	0 15 3	1 11 9	
71	2	71	2	0 0 1	...	0 15 8	1 9 8	
...	...	...	...	...	...	1 2 8	1 11 10	
...	...	...	...	...	...	0 10 11	0 15 4	
...	...	...	...	...	...	0 15 8	1 7 6	
...	...	...	...	...		1 3 5	2 0 4	
...	...	...	...	...	...	0 14 0	1 5 5	
...	...	...	...	...	...	1 0 9	1 14 4	
...	...	...	...	...	...	0 10 9	1 5 0	
40	1	40	1	...	...	0 10 10	1 5 1	
...	...	...	...	...	...	0 11 6	1 6 8	
2,800	88	2,800	88	0 9 6	...	0 14 10	1 6 11	
...	...	...	...	...	...	1 0 8	2 3 8	
417	13	417	13	0 0 6	...	0 15 10	2 0 8	
16,670	524	16,194	506	2 5 4	...	1 5 8	2 9 8	
...	...	...	...	...	...	0 11 6	1 4 4	
...	...	...	...	...	...	0 9 1	0 15 4	
74,752	2,336	72,928	2,279	2 3 0	...	2 13 8	6 3 3	
57,815	1,808	44,669	1,396	2 2 9	...	0 15 1	1 14 5	
7,409	232	7,345	230	1 0 9	...	0 11 5	1 7 9	
75,072	1,173	65,408	1,022	1 2 11	...	0 12 6	1 7 6	
4,837	76	4,837	76	0 8 11	...	0 10 0	1 0 2	
3,163	50	3,163	50	0 9 8	300	0 9 0	1 2 7	
2,248	35	2,248	35	0 5 0	...	0 6 7	0 12 6	
4,842	76	4,842	76	0 12 4	...	0 7 6	0 14 11	
5,291	83	5,251	82	1 2 3	...	0 12 10	1 13 9	
12,163	190	11,889	186	1 5 5	...	0 9 0	0 15 11	
1,57,377	4,921	1,23,475	3,862	2 13 9	150	1 5 1	2 8 4	
...	...	...	...	...	...	0 10 10	1 7 5	
...	...	...	...	...	...	0 12 7	1 8 7	
1,27,808	1,997	1,18,464	1,851	4 12 10	...	1 2 5	2 4 4	
...	...	...	...	...	...	0 6 6	0 11 6	
2,753	192	2,713	191	0 4 10	...	0 3 0	0 7 10	
7,879	127	7,573	122	1 11 8	...	0 14 2	1 10 10	
...	1,45,697	...	1,02,651	...	350	1 8 8	3 11 6	

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by, the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
LAHORE—*continued.*	LAHORE—*concld.*	45	Kasur ...	24,783	29,63,553 Mds.	24,978	5,25,660 Mds.	4,804	21 3 4 Mds. s. c.	1,75,451 Mds.	8,224	1,30,723 Mds.	6,128	5 4 4 Mds. s. c.
		46	Khem Karan...	5,732	42,414	1,896	17,365	923	3 1 2	1,636	1,150	971	703	0 6 12
		47	Chunian ...	7,151	38,417	1,306	33,192	1,128	4 26 13	3,592	1,323	3,496	1,255	0 19 9
	AMRITSAR.	48	Amritsar ...	1,51,339	2,940,288	91,884	2,362,163	73,818	15 24 5	104,792	52,396	78,703	39,351	0 20 13
	GURDASPUR.	49	Gurdaspur ...	5,133	21,158	1,077	19,645	1,006	3 33 1	2,050	641	2,037	637	0 15 13
		50	Dinanagar ...	4,154	52,215	3,276	31,107	2,253	7 19 9	2,133	500	1,937	457	0 18 10
		51	Pathankot ...	7,007	60,995	2,294	55,702	2,125	7 38 0	2,525	748	2,319	693	0 13 4
		52	Batala ...	26,430	173,021	8,679	148,692	7,587	5 5 0	6,158	1,925	6,107	1,909	0 9 4
		53	Dera Baba Nanak.	4,556	49,072	2,332	38,935	1,857	8 21 13	1,311	410	1,305	408	0 11 7
	SIALKOT.	54	Sialkot ...	64,869	885,768	43,808	559,003	28,327	8 24 11	19,600	9,805	19,530	9,770	0 12 1
		55	Pasrur ...	7,564	41,640	1,679	38,940	1,579	5 5 14	1,617	513	1,563	496	0 8 4
	GUJRANWALA	56	Gujranwala...	29,472	1,462,461	60,557	805,125	33,419	27 12 12	61,565	19,239	25,280	7,900	0 34 5
		57	Wazirabad ...	17,146	284,533	8,985	170,370	6,263	9 37 7	18,473	3,093	14,641	2,614	0 34 2
		58	Eminabad ...	5,526	48,740	1,945	37,739	1,535	6 33 3	2,207	690	1,974	617	0 14 5
		59	Sharakpur ...	4,482	64,904	2,731	64,904	2,731	14 19 4	963	239	963	239	0 8 10
	GUJRAT.	60	Gujrat ...	18,692	138,334	4,795	120,636	4,438	6 18 2	4,209 Rs.	3,026	4,184 Rs.	3,011	0 3 15 Rs. A. P.
		61	Jalalpur Jattan.	11,615	63,705	2,228	60,586	2,109	5 8 10	32,960	1,545	30,037	1,408	2 9 4
		62	Dinga ...	5,352	31,366	1,003	30,197	966	5 25 11	13,677 Mds.	641	13,655 Mds.	640	2 8 10 Mds. S. C.
		63	Kunjah ...	7,090	32,702	1,256	26,839	1,077	3 31 6	6,787	316	6,785	315	0 38 3
	SHAHPUR.	64	Bhera ...	15,202	92,401	3,774	83,162	3,572	5 18 13	4,349	1,631	4,110	1,542	0 10 13
		65	Miani ...	5,819	32,652	1,369	28 265	1,228	4 34 5	1,671	627	1,589	596	0 10 15
		66	Khushab ...	10,159	61,120	1,910	50,973	1,593	5 0 11	2,123	796	1,971	739	0 7 12
		67	Sahiwal ...	7,658	45,188	1,599	42,882	1,523	5 23 11	3,548	1,048	3,380	993	0 17 10
	JHELUM.	68	Jhelum ...	19,698	167,223	6,559	119,204	4,957	6 2 1	12,242	4,591	6,947	2,768	0 14 2
		69	Pind Dadan Khan.	10,590	75,692	2,836	64,876	2,628	6 5 0	2,675	1,254	2,660	1,247	0 10 1
RAWALPINDI.	RAWALPINDI.	70	Rawalpindi ...	86,483	1,001,419	52,668	647,056	32,166	7 18 6	66,820	33,410	38,062	19,031	0 17 9
	ATTOCK.	71	Hazro ...	9,950	117,069	2,046	115,839	1,998	11 25 14	3,443	1,400	3,380	1,368	0 13 9
		72	Pindigheb ...	9,554	49,116	1,564	48,989	1,560	5 5 2	1,698	809	1,677	798	0 7 0
	MIANWALI.	73	Mianwali ...	6,224	73,371	3,388	56,357	2,678	9 2 3	4,100	1,600	3,447	1,354	0 22 2
		74	Kalabagh ...	6,654	39,389	2,544	34,405	2,201	5 6 13	1,505	813	1,439	739	0 8 10
		75	Bhakkar ...	5,388	57,956	3,682	46,129	3,055	8 22 7	1,768	873	1,748	863	0 12 15
		76	Isa Khel ...	6,868	35,758	1,875	30,777	1,711	4 19 4	1,498	633	1,333	552	0 7 12

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
95,540	2,986	74,911	2,341	3 0 4	1,74,956	5,467	1,5[illegible]697	4,906	6 5 1
Mds.		Mds.		Mds. s. c.	Mds.		Mds.		Mds. s. c.
3,178	556	1,254	189	0 8 11	350	560	317	508	0 2 3
5,223	924	4,226	754	0 23 10	546	1,169	476	1,027	0 2 11
148,716	23,237	69,865	10,917	0 18 7	38,188	47,735	36,618	45,766	0 9 11
2,663	422	2,645	419	0 20 9	740	1,217	728	1,197	0 5 10
8,370	464	6,982	389	1 27 3	419	765	401	728	0 3 14
6,747	929	5,766	819	0 32 15	641	648	622	629	0 3 9
16,256	1,972	13,983	1,688	0 21 2	2,644	3,305	2,5[illegible]9	3,224	0 3 14
2,631	386	2,576	378	0 22 10	361	451	346	432	0 3 1
40,905	3,834	27,474	2,642	0 16 15	1,319	7,129	1,129	6,915	0 0 11
3,220	225	3,184	223	0 16 18	563	704	547	683	0 2 14
2,9866	4,200	19,185	2,698	0 26 1	5,785	3,616	5,277	3,298	0 7 3
10,335	807	10,003	781	0 23 5	3,575	2,217	3,249	1,992	0 7 9
1,775	276	1,710	266	0 12 6	489	244	486	242	0 3 8
2,783	252	2,783	252	0 24 13	223	191	223	191	0 2 0
5,158	1,501	4,719	1,378	0 10 1	1,883	3,530	1,760	3,395	0 3 12
Rs		Rs.		Rs. A. P	Rs.		Rs.		Rs. A. P.
15,699	736	14,654	687	1 4 2	16,974	796	13,280	623	1 2 3
					Mds.		Mds.		Mds. s. c.
9,621	451	9,576	449	1 12 8	375	281	372	279	0 2 12
Mds.		Mds.		Mds. s. c.					
6,698	314	6,613	310	0 37 5	105	150	88	130	0 0 8
11,559	1,444	9,135	1,141	0 24 1	2,334	2,335	2,169	2,170	0 5 11
5,052	645	4,322	554	0 29 11	836	836	831	831	0 5 11
10,000	1,250	9,816	1,227	0 38 10	770	770	729	729	0 2 14
4,437	555	4,329	541	0 22 9	867	867	858	858	0 4 8
24,590	3,712	16,953	1,890	0 34 6	3,784	4,731	3,476	4,346	0 7 1
8,128	1,016	4,056	507	0 15 3	1,581	1,581	1,491	1,491	0 5 10
89,406	20,955	55,760	13,069	0 25 13	23,629	23,629	17,337	17,337	0 8 0
7,041	1,444	6,862	1,408	0 27 9	1,543	2,059	1,459	1,944	0 5 14
5,499	1,662	5,167	1,558	0 21 10	916	1,495	897	1,465	0 3 12
43,043	1,995	40,042	1,710	6 17 5	1,461	1,793	963	1,045	0 6 3
4,799	615	4,627	593	0 27 13	1,162	1,673	1,065	1,524	0 6 6
3,532	338	3,526	337	0 26 3	908	1,397	858	1,315	0 6 6
5,292	579	5,038	543	0 29 5	537	840	462	732	0 2 11

26	27	28	29	30	31	32	33	34	35
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
36,40,817	49,680	10,99,606	25,458	44 6 0	1,02,159	3,192	1,02,159	3,192	4 2 0
Mds.		Mds.		Mds. s. c.					
77,916	5,552	49,388	3,627	8 24 10	10,376	331	10,376	331	1 12 11
105,001	7,367	101,605	6,806	14 8 5	11,914	373	11,914	373	1 10 8
3,998,740	2,92,638	3,001,560	2,15,724	19 33 5	6,58,903	10,132	6,58,903	10,132	4 5 8
52,635	6,049	51,073	5,951	9 37 15	25,589	1,202	25,589	1,202	4 15 9
63,766	6,760	41,032	5,579	9 35 2	2,082	160	2,082	160	0 8 0
102,613	7,831	95,866	7,424	13 27 4	20,912	620	20,912	620	2 15 9
367,440	22,233	338,612	20,606	12 32 7	49,623	1,551	49,623	1,551	0 14 0
78,209	5,010	67,858	4,469	14 35 12	3,540	110	3,540	110	0 12 5
1,391,366	94,109	981,820	74,268	15 5 6	54,628	8,519	54,628	8,519	0 13 6
65,057	4,898	61,968	4,741	8 7 11	16,622	523	16,622	523	2 3 1
1,705,417	1,11,916	898,523	63,440	30 19 8	64,224	2,007	64,160	2,005	2 2 10
380,422	25,299	294,892	21,167	17 7 15	63,220	959	63,220	959	3 10 11
95,466	4,479	83,671	3,966	15 5 10	7,362	115	7,362	115	1 5 5
68,873	3,413	68,873	3,413	15 14 10	2,296	36	2,296	36	...
166,410	19,798	147,741	19,033	7 36 3	1,02,425	1,973	1,02,425	1,973	5 7 8
...	7,533	...	7,012	...	15,072	471	15,072	471	1 4 9
...	2,907	...	2,363	...	3,963	124	3,963	124	0 11 10
47,262	3,045	41,595	2,842	5 34 10	6,342	272	6,342	272	0 14 3
									Rs. A. P.
153,237	13,320	140,848	12,474	9 10 9	25,941	810	25,941	810	1 11 3
58,365	5,746	53,379	5,460	9 6 15	14,991	468	14,991	468	2 9 3
152,381	7,175	140,865	6,858	13 34 10	20,320	635	20,320	635	2 0 0
109,356	6,397	106,581	6,236	13 36 11	7,863	192	7,863	192	1 0 5
247,775	31,856	180,212	24,415	9 5 15	58,292	1,831	58,292	1,831	2 15 11
162,690	9,536	141,414	8,524	13 14 0	51,584	806	51,584	806	4 13 9
...	2,09,350	...	1,39,453	...	...	12,875	...	9,302	...
191,616	11,134	108,932	10,871	11 0 0	7,152	223	7,152	223	0 11 6
59,941	6,572	59,377	6,411	6 8 10	411	337	411	337	...
295,614	11,757	278,255	9,654	43 36 2	20,507	331	20,507	331	3 4 9
					Heads.		Heads.		Heads
60,528	6,553	54,547	5,925	8 7 14	4,599	331	4,599	321	·691
121,130	8,266	108,966	7,522	20 9 0	8,440	278	8,440	278	1·6
					Rs.		Rs.		Rs. A. P.
62,009	5,120	56,382	4,703	8 8 6	15,643	245	15,643	245	2 4 5

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
25,027	782	24,217	757	0 15 11	3,60,369	8,519	1,01,494	3,633	4 1 7
Mds.		Mds.		Mds. s. c.	Mds.		Mds.		Mds. s. c.
78	29	68	26	0 0 7	7,521	471	6,268	314	1 3 11
680	251	676	249	0 3 12	33,353	1,236	33,168	1,217	4 25 8
88,717	27,724	76,962	24,050	0 20 5	274,713	49,141	202,834	38,612	1 13 10
652	204	652	204	0 5 1	652	204	652	204	0 5 1
368	107	314	93	0 3 0	7,442	393	6,996	331	1 27 4
830	256	718	214	0 4 2	15,801	679	14,990	532	2 5 9
2,268	709	945	295	0 1 7	69,059	2,461	67,040	1,956	2 21 7
450	141	450	141	0 3 15	4,749	320	4,720	315	1 1 7
2,163	1,361	2,116	1,333	0 1 5	131,902	10,302	118,208	9,183	1 32 14
80	28	55	25	0 0 5	12,030	528	11,775	514	1 22 4
2,354	1,030	1,572	688	0 2 2	154,482	7,070	1,44,812	5,454	4 36 9
1,453	363	1,364	341	0 3 2	58,653	2,433	55,465	2,303	3 9 6
346	86	346	86	0 2 8	7,749	277	7,625	263	1 15 3
92	22	92	22	0 0 13	5,183	109	5,183	109	1 6 4
1,346	550	1,228	505	0 2 10	10,175	2,051	8,413	1,852	0 18 0
408	19	—61	—3	...	Rs. 35,183	1,585	Rs. 34,662	1,515	Rs. A. P. 2 15 8
				Rs. A. P.					
1,507	47	1,489	46	0 4 5	...	313	...	305	...
Mds.		Mds.		Mds. s. c.	Mds.		Mds.		Mds. s. c.
280	70	280	70	0 1 9	1,005	226	959	198	0 5 6
396	149	388	146	0 1 0	42,947	1,939	41,877	1,766	2 30 3
168	63	168	63	0 1 2	7,676	1,002	6,802	893	1 6 12
576	216	528	198	0 2 1	27,933	873	27,072	846	2 26 9
298	112	292	110	0 1 8	26,396	924	26,046	912	3 16 1
13,856	1,299	2,453	230	0 4 15	27,593	4,323	15,639	3,131	0 31 12
9,408	1,764	6,101	1,144	0 23 0	98,579	4,604	89,156	3,474	8 16 6
16,054	6,522	13,737	5,581	0 6 6	...	25,992	...	17,311	...
783	345	780	341	0 3 2	4,717	960	4,664	949	0 18 13
13	9	13	9	...	6,380	1,123	6,380	1,123	0 26 11
163	23	3	6	...	22,299	1,577	7,234	634	1 6 8
657	172	601	161	0 3 10	8,945	807	8,189	758	1 9 4
152	32	152	32	0 1 2	12,457	734	10,665	599	1 39 2
382	85	145	47	0 0 14	3,646	320	3,020	269	0 17 10

46	47	48	49	50	51	52	53	54	55
Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
92,691	4,345	87,367	4,095	3 8 6	79,705	2,306	70,068	1,902	2 13 3
13,490	663	13,328	655	2 5 2	3,358	157	3,358	157	0 9 4
15,951	819	15,339	790	2 2 4	19,989	624	18,673	583	2 9 9
9,70,874	37,118	9,23,008	35,288	6 1 7	18,71,229	86,192	10,09,457	47,806	6 10 9
19,005	891	18,854	884	3 10 9	5,488	258	5,472	257	1 1 0
3,713	812	3,592	806	0 13 10	1,834	109	1,789	108	0 6 11
30,407	963	28,806	913	4 1 9	10,239	327	10,145	324	1 7 2
79,231	2,476	78,287	2,447	2 15 5	26,252	820	25,186	787	0 15 3
40,183	1,256	39,937	1,248	8 12 3	4,984	156	4,949	155	1 1 5
4,97,096	22,049	3,89,287	17,345	6 0 0	1,11,224	4,605	98,978	4,041	1 8 5
27,640	1,296	26,927	1,269	3 8 11	4,142	188	4,022	183	0 8 6
2,25,045	10,549	1,78,730	8,378	6 1 0	83,861	3,909	81,003	3,780	2 12 0
1,32,866	4,155	1,20,047	3,755	7 0 0	17,783	1,092	17,460	1,082	1 0 3
18,722	585	17,438	545	3 2 6	3,111	97	3,111	97	0 9 0
15,545	245	15,545	245	3 7 6	4,570	91	4,570	91	1 0 3
1,23,847	5,965	1,09,767	5,278	5 14 0	13,780	585	13,374	569	0 11 5
40,675	1,906	36,465	1,710	3 2 2	4,759	212	4,687	209	0 6 5
31,858	1,494	31,784	1,491	5 15 0	3,368	158	3,368	158	0 10 1
7,187	400	7,169	399	1 0 3	4,138	199	4,026	193	0 9 1
1,12,652	4,234	1,09,174	4,092	7 2 10	67,791	2,366	64,987	2,275	4 4 5
48,509	1,691	47,458	1,654	8 2 6	4,577	196	4,214	179	0 11 7
37,248	1,164	27,712	866	2 11 8	13,760	430	12,640	395	1 3 11
19,914	874	18,820	823	2 7 4	21,397	818	20,481	787	2 10 9
1,92,096	6,003	1,79,232	5,081	9 1 1	55,128	1,754	46,336	1,448	2 5 6
71,552	2,236	63,456	1,983	6 0 0	22,816	713	20,640	645	1 15 0
...	44,078	...	30,652	...	2,50,943	11,340	1,52,144	6,970	1 12 2
82,999	2,592	73,094	2,298	7 5 6	11,131	630	11,016	663	1 1 9
13,278	1,564	12,500	1,522	1 4 11	141	274	134	268	...
61,998	1,953	58,968	1,791	9 7 7	31,395	676	31,133	668	5 0 0
50,503	1,768	26,478	1,143	3 15 8	11,603	379	10,377	334	1 8 11
25,212	914	22,016	775	4 1 5	17,604	554	16,616	522	3 1 4
16,128	619	15,581	600	2 4 4	5,194	163	4,921	154	0 11 6

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
30,918	966	25,009	782	1 0 2	6,88,209	10,753	6,54,266	10,223	26 6 5
Mds.		Mds.		Mds. S. C.					
440	70	269	39	0 1 14	79,798	2,503	50,575	1,589	8 13 2
1,109	102	1,006	99	0 5 10	1,32,065	2,258	1,22,109	2,102	17 1 2
31,080	11,331	18,268	6,660	0 4 13	27,70,496	43,289	25,37,600	39,650	16 12 3
253	179	236	177	0 1 13	1,18,489	3,706	1,16,843	3,654	22 12 2
1,080	220	1,064	218	0 10 4	1,01,550	1,113	1,0,0055	1, 02	24 1 5
3,748	1,075	3,073	896	0 17 9	92,469	1,537	90,223	1,502	12 14 0
3,590	640	3,465	619	0 5 4	4,39,739	6,871	4,32,566	6,763	16 6 0
1,128	191	935	161	0 8 3	76,452	1,194	76,452	1,194	16 12 6
10,563	4,985	8,209	4,244	0 5 1	9,58,201	33,070	8,97,461	31,172	13 13 4
801	202	731	183	0 3 14	1,01,666	1,672	86,237	1,422	11 6 5
9,664	2,577	5,614	1,497	0 7 10	10,36,608	31,131	6,39,680	19,620	21 11 3
3,815	890	3,331	744	0 7 12	2,33,742	4,969	2,08,432	4,609	12 2 6
665	134	651	132	0 4 12	59,334	927	57,747	902	10 7 2
125	19	125	19	0 1 1	53,668	807	53,668	807	11 15 7
1,685	537	1,499	479	0 3 3	2,35,891	4,147	1,95,938	3,626	10 7 9
Rs.		Rs.		Rs. A. P.					
9,528	298	8,716	272	0 12 0	1,10,461	1,656	91,845	1,527	7 14 6
3,645	114	3,645	114	0 10 11	36,684	1,146	36,252	1,133	6 12 5
Mds.		Mds.		Mds. S. C.	Mds.				
288	90	280	87	0 1 9	39,936	624	38,895	610	5 7 9
Rs.		Rs.		Rs. A. P.	Rs.				
9,617	309	8,215	265	0 8 7	1,92,244	6,020	1,86,103	5,828	12 3 10
3,500	109	3,239	101	0 8 11	89,581	2,798	86,474	2,701	14 13 9
907	170	870	163	0 1 4	1,09,024	3,407	86,208	2,694	8 7 9
1,183	37	1,128	35	0 2 4	1,01,122	3,160	94,988	2,968	12 6 9
Mds.		Mds.		Mds. S. C.					
1,407	890	1,121	828	0 2 4	1,984	31	1,920	30	...
3,335	688	2,259	422	0 8 8	1,31,840	2,060	1,23,200	1,925	11 10 0
...	13,811	...	9,910	...	39,11,296	6,114	20,39,603	31,869	23 9 4
24	47	21	42	...	41,012	584	40,823	581	4 1
842	506	758	439	0 3 3	1,23,847	2,544	1,07,657	2,144	11 4 4
1,378	311	1,311	297	0 8 7	2,39,346	6,071	1,66,488	4,252	26 12 0
856	109	767	97	0 4 10	1,78,006	2,879	1,50,578	2,272	22 10 1
1,188	278	1,170	273	0 8 11	1,02,168	2,215	99,526	2,162	18 7 7
861	144	694	100	0 4 1	99,986	2,173	98,421	2,137	14 5 3

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
7,98,453	12,476	7,57,657	11,838	30 8 1	1,36,436	4,264	1,81,742	4,117	5 5 0
1,01,285	3,174	71,906	2,256	12 8 8	1,805	56	1,775	55	0 4 11
1,39,500	2,374	1,29,431	2,216	18 1 7	17,884	279	17,884	279	2 8 0
40,41,664	65,550	37,19,520	60,445	24 9 3	18,98,048	29,657	15,95,648	24,932	10 8 8
1,35,544	4,239	1,33,515	4,177	26 0 2	...	...	...	...	...
1,03,565	1,158	1,02,070	1,147	24 9 0	22,950	341	20,050	297	4 13 3
1,08,634	1,907	1,05,644	1,854	15 1 3	16,496	352	15,044	329	2 2 4
5,45,885	8,530	5,29,060	8,267	20 0 3	1,75,843	3,062	1,02,452	1,853	3 14 0
89,400	1,397	89,400	1,397	19 10 0	17,565	274	15,778	246	3 7 5
14,79,411	49,358	11,49,093	39,036	17 11 5	4,13,641	12,926	3,59,786	11,243	5 8 4
1,22,080	2,104	1,05,800	1,832	13 15 9	7,950	248	4,815	150	0 10 2
12,68,896	38,390	8,51,456	26,238	28 14 3	4,49,472	7,023	1,77,728	2,777	6 0 6
3,25,894	6,361	2,98,947	5,957	17 6 11	70,932	1,047	59,366	874	3 7 5
64,079	1,001	62,425	975	11 4 8	8,732	137	7,148	112	1 4 8
53,668	807	53,668	807	11 15 7	2,061	32	2,061	32	0 7 4
2,79,053	4,903	2,38,336	4,368	12 12 0	55,200	1,725	36,574	1,174	1 15 4
1,17,065	1,771	99,341	1,640	8 8 10	13,904	434	9,993	312	0 13 10
38,097	1,190	37,665	1,176	7 0 7	6,421	200	6,293	196	1 2 10
43,419	662	42,415	648	5 15 9	3,785	57	3,704	56	0 8 4
3,26,605	6,803	2,20,090	6,603	14 7 8	56,257	879	37,424	585	2 7 5
99,844	3,019	96,622	2,920	16 9 8	5,352	84	5,352	84	0 14 9
1,16,800	3,650	91,008	2,844	8 15 4	9,402	147	9,274	145	0 14 7
1,08,962	3,337	1,03,728	3,145	13 8 8	71,721	1,121	35,216	550	4 9 7
4,70,582	7,353	4,42,752	6,918	22 7 5	59,893	1,245	57,541	1,098	2 14 10
1,83,040	2,860	1,64,928	2,577	15 9 1	30,464	476	24,960	390	2 6 0
62,46,654	1,03,733	33,80,580	53,246	39 1 3	10,70,016	33,438	7,50,214	23,362	8 10 7
2,98,717	4,315	2,56,511	3,654	25 12 6	17,715	279	15,520	245	1 8 11
1,31,946	2,647	1,13,756	2,247	11 12 10	149	186	140	163	...
2,45,013	6,166	1,72,155	4,347	27 10 7	24,421	389	20,049	333	3 3 6
1,85,354	3,105	1,57,602	2,499	23 11 0	13,841	239	11,896	209	1 12 7
1,11,515	2,404	1,08,791	2,350	20 3 1	10,704	175	9,373	162	1 13 4
1,04,600	2,297	1,02,795	2,254	14 15 6	3,100	49	2,917	46	0 6 10

No. IV.

the several municipalities in the Punjab during the year ending 31st March 1917, taxation per head of population—continued.

III of 1912.

76	77	78	79	80	81	82	83	84
Class IX.—Miscellaneous.						Incidence of taxation.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octori.	Class I (net collections).	Total octori (net collections).	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
34,683	657	34,248	650	1 6 0	...	1 0 5	2 3 11	
577	18	577	18	0 1 7	...	0 10 0	1 4 9	
4,782	212	4,731	210	0 10 7	...	0 15 2	1 12 1	
5,09,953	21,503	4,46,277	18,818	2 15 2	250	1 6 10	3 0 6	
...	...	...	...	...	...	1 2 6	2 8 0	
2,377	118	2,296	117	0 8 10	...	1 5 6	2 1 9	
13,198	349	10,700	271	1 8 5	...	1 0 11	1 14 0	
11,476	179	11,412	178	0 6 10	...	0 12 6	1 7 2	
6,310	197	5,942	185	1 4 10	...	0 15 8	1 13 1	
...	...	...	...	...	750	1 2 4	2 9 6	
3,156	99	3,002	94	0 6 4	...	0 10 0	1 4 0	
22,496	703	288	9	0 0 2	...	2 2 5	3 13 8	
...	...	...	...	...	...	1 3 9	2 2 4	
...	...	...	...	...	...	0 11 6	1 1 11	
...	...	...	...	...	...	0 12 2	1 1 0	
...	...	...	...	...	...	1 0 4	1 13 9	
3,652	115	2,450	77	0 3 4	...	0 9 8	1 2 2	
...	...	...	...	...	...	0 9 6	1 3 3	
...	...	...	...	...	...	0 6 5	0 10 7	
13,328	325	13,328	325	0 14 0	...	0 13 1	1 14 8	
...	...	...	...	...	...	0 15 0	2 0 4	
640	10	640	10	0 1 0	...	0 10 10	1 4 1	
209	6	209	6	0 0 5	...	0 13 0	1 10 6	
30,480	887	30,288	881	1 9 0	...	1 3 9	2 5 5	
...	...	...	...	...	...	0 12 11	1 12 5	
...	...	...	...	...	5,440	1 9 10	3 6 8	
2,731	90	2,695	89	0 4 4	...	1 1 6	1 14 7	
...	...	...	...	...	...	0 10 9	1 4 11	
11,579	395	11,250	383	1 12 11	...	1 8 10	2 15 5	
...	...	...	...	...	...	0 14 3	1 11 2	
...	...	...	...	...	...	1 6 4	2 5 1	
...	...	...	...	...	...	0 10 11	1 3 6	

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by, consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					MDS.	RS.	MDS.	RS.	MDS. S. C.	MDS.	RS.	MDS.	RS.	MDS. S. C.
MULTAN.	MONTGOMERY.	77	Montgomery	8,129	116,377	5,644	68,465	3,824	8 16 14	4,337	2,662	4,185	2,590	...
		78	Kamalia ...	8,237	54,410	2,032	29,795	1,297	3 24 11	3,022	1,511	2,500	1,250	0 12 2
		79	Pakpattan ...	7,915	33,727	1,596	29,968	1,420	3 31 8	24,995	1,178	24,703	1,165	RS. A. P. 3 1 11
	JHANG.	80	Jhang-c u m-Maghiana.	25,914	178,323	10,685	171,837	10,229	6 25 3	4,025	2,044	2,963	2,013	MDS. S. C. 0 6 2
		81	Chiniot ...	14,085	132,751	6,535	98,655	4,932	7 0 2	3,141	1,767	3,049	1,715	0 8 11
	MULTAN.	82	Multan ...	99,243	457,634	62,155	211,008	44,463	2 5 1	40,498	24,811	39,148	24,203	0 15 12
		83	Shujabad ...	6,334	65,932	3,325	47,475	2,380	7 19 13	6,994	1,408	6,315	1,280	0 39 14
	MUZAFFARGARH.	84	Muzaffargarh	4,387	31,613	3,109	27,165	2,680	6 7 11	1,153	434	1,124	423	0 10 4
		85	Khangarh ...	3,350	27,131	1,721	18,294	1,108	5 18 7	1,138	428	1,138	428	0 13 9
		86	Alipur ...	3,312	32,228	2,429	26,773	2,008	8 3 5	1,511	472	1,475	461	0 17 13
		87	Leiah ...	8,173	58,382	3,497	53,650	3,212	6 22 9	2,873	802	2,742	765	0 13 7
		88	Karor ...	3,503	24,564	1,535	20,380	1,262	5 32 9	1,147	549	1,121	537	0 12 10
	DERA GHAZI KHAN.	89	D. G. Khan...	16,353	284,838	11,832	276,108	11,463	16 15 6	13,546	5,080	10,840	4,065	0 25 12
		90	Jampur ...	6,517	116,042	3,443	98,872	2,690	15 6 14	2,154	942	1,849	809	0 11 6
		91	Dajal ...	6,893	66,911	2,112	64,612	2,040	9 14 15	1,483	464	1,322	413	0 7 11
		92	Rajanpur ...	3,704	31,330	1,639	29,397	1,561	7 37 7	1,434	350	1,396	333	0 15 1
		93	Mithankot ...	2,589	19,207	936	17,631	867	6 32 6	1,452	477	1,337	439	0 20 11

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
6,335	1,584	5,485	1,372	0 27 0	2,260	2,831	1,633	2,047	0 8 0
4,072	509	3,440	420	0 16 11	1,104	1,381	838	1,048	0 4 1
10,762	329	10,684	323	Rs. A. P. 1 5 7	30,834	970	30,077	946	Rs. A. P. 3 12 10
8,879	1,094	8,786	1,068	Mds. s. c. 0 13 9	3,989	3,743	3,886	3,645	Mds. s. c. 0 6 0
8,544	952	8,531	951	0 24 4	2,617	2,453	2,282	2,138	0 6 3
100,042	6,241	98,747	6,087	0 39 13	16,961	21,290	16,605	20,857	0 6 11
7,817	733	6,536	614	1 1 4	1,024	1,233	996	1,248	0 6 5
1,446	213	1,387	205	0 12 10	769	878	765	874	0 6 15
1,401	199	1,305	171	0 15 9	304	231	304	231	0 3 10
2,348	310	1,420	194	0 17 2	566	425	562	422	0 6 13
4,194	470	3,992	445	0 19 9	784	1,260	764	1,226	0 3 12
3,286	294	3,272	293	0 37 6	372	541	350	510	0 3 15
16,622	2,597	9,480	1,481	0 22 8	2,702	2,702	2,622	2,622	0 6 4
3,933	737	3,070	576	0 18 13	689	861	675	844	0 4 2
3,256	509	2,962	430	0 17 3	704	880	680	849	0 3 15
1,310	246	898	168	0 9 11	347	347	345	345	0 3 11
2,509	351	2,169	303	0 33 6	463	463	422	422	0 6 8

26	27	28	29	30	31	32	33	34	35
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	18,961	...	14,908	...	...	937	...	931	...
93,452	7,942	87,427	5,865	10 24 8	1,941	182	1,941	182	0 3 9
...	5,956	...	5,689	...	3,680	329	3,330	329	·46
363,375	25,383	356,446	24,788	13 30 3	32,868	1,031	32,368	1,031	1 4 4
236,153	15,417	201,035	13,409	14 10 15	42,344	1,972	42,344	1,972	3 0 1
1,896,006	1,54,880	15,68,101	1,33,442	15 32 1	6,24,308	7,585	6,23,736	7,572	6 4 7
...	8,689	...	7,450	...	13,504	211	13,504	211	2 2 1
37,676	7,326	30,441	6,842	6 37 9	23,905	299	23,905	299	5 7 2
40,412	3,937	31,379	3,826	9 14 11	2,238	140	2,238	140	Per head. ·7
42,030	5,195	35,747	4,613	10 31 12	6,930	87	6,930	87	Rs. A. P. 2 1 6
113,012	8,076	107,717	7,631	13 7 3	8,397	255	8,397	255	1 0 5
39,774	3,502	35,475	3,179	10 5 1	2,708	85	2,708	85	0 12 4
452,114	31,590	433,344	28,765	25 28 8	Heads. 16,422	966	Heads. 16,422	966	Per head. 1
211,655	8,969	193,099	7,875	29 25 3	4,558	279	4,558	279	·7
126,416	5,861	123,637	5,663	17 37 7	Rs. 6,592	206	Rs. 6,592	206	Rs. A. P. 0 15 4
63,105	3,627	60,553	3,407	16 13 15	6,945	217	6,945	217	1 14 0
44,428	3,296	41,823	3,036	16 6 3	4,128	129	4,128	129	1 9 6

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
569	214	564	213	0 2 12	...	2,734	...	2,101	...
299	112	285	107	0 1 6	33,275	608	32,458	502	3 37 10
Rs. 2,866	90	Rs. 2,786	88	Rs. A. P. 0 5 8	18,680	629	18,190	614	2 4 9
Mds. 332	145	Mds. 233	118	Mds. s. c. 0 0 6	107,953	3,515	105,981	3,211	4 3 9
1,867	586	1,858	580	0 5 4	86,261	1,855	85,957	1,813	6 4 2
55,812	17,436	26,717	9,359	0 10 12	1,336,704	49,527	1,104,400	34,908	11 5 2
93	35	—323	—121	...	52,959	1,899	51,876	1,585	8 7 9
41	5	36	5	0 0 5	9,679	817	9,580	807	2 7 5
370	46	370	46	0 4 7	18,402	396	18,280	391	5 18 4
87	11	69	9	0 0 13	13,923	595	13,896	592	4 7 13
270	290	242	254	0 1 3	14,913	912	14,282	845	1 29 14
265	67	265	67	0 3 0	2,572	193	2,300	175	0 26 4
789	296	755	283	0 1 13	143,215	4,802	141,200	4,582	8 15 2
823	360	813	355	0 4 15	20,667	1,101	19,888	1,006	3 2 1
4	1	4	1	...	27,726	911	19,418	581	2 32 11
158	38	120	23	0 1 5	18,335	443	18,051	387	4 34 15
78	29	58	22	0 0 14	22,015	594	21,645	543	8 14 7

46	47	48	49	50	51	52	53	54	55
Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	1,129	...	971	...	17,354	543	17,166	537	2 1 9
30,314	1,421	29,345	1,399	...	9,824	439	9,290	414	1 2 0
27,650	972	26,141	925	3 4 10	3,958	124	3,958	124	0 8 0
1,67,366	7,706	1,64,671	7,587	6 5 8	46,903	2,170	46,114	2,134	1 12 6
1,09,369	5,126	1,08,624	5,091	7 11 5	41,212	1,623	40,675	1,601	2 14 2
44,302	17,791	32,452	17,297	0 5 3	4,23,947	14,033	3,89,049	12,618	3 14 9
28,531	894	27,794	871	4 6 2	...	537	...	461	...
11,771	640	11,300	626	2 9 2	...	...	...	...	...
5,158	304	5,158	304	1 8 8	...	...	...	...	...
9,280	429	9,202	427	2 12 5	7,235	113	7,235	113	2 2 11
16,342	628	15,989	612	1 15 4	10,207	314	9,536	294	1 2 8
11,537	417	11,136	404	3 2 10	5,680	175	5,622	173	1 9 7
1,08,127	3,379	1,06,360	3,324	6 5 0	52,550	1,642	51,913	1,622	3 1 6
16,072	502	15,468	483	2 5 4	17,090	788	16,097	748	2 7 6
11,776	555	11,776	555	1 11 4	11,005	344	10,880	340	1 9 3
7,351	243	7,351	243	1 15 9	5,887	231	3,311	132	0 14 4
8,863	282	8,812	280	3 6 5	9,073	424	6,253	292	2 6 8

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	414	...	402	...	2,47,469	5,801	2,30,275	5,399	28 5 3
Mds. 724	181	Mds. 640	160	Mds. s. c 0 3 2	1,86,624	2,916	1,42,080	2,210	17 3 11
Rs. 3,325	104	Rs. 2,878	90	Rs. A. P. 0 5 10	59,635	1,862	57,180	1,785	7 3 8
Mds. 2,728	659	Mds. 2,003	508	Mds. s. c. 0 3 1	3,94,011	6,159	3,37,844	6,062	14 15 6
1,019	312	759	247	0 2 2	2,38,712	3,730	2,35,047	3,673	16 11 0
Rs. 1,41,958	4,630	Rs. 1,27,415	4,222	Rs. A. P. 1 4 6	29,71,589	53,473	17,18,796	33,468	17 5 1
Mds. 1,137	272	Mds. 1,113	267	Mds. s. c. 0 7 0	1,56,446	2,445	1,45,822	2,279	23 0 4
961	134	947	132	0 8 10	91,209	1,465	90,057	1,447	20 8 5
29	88	29	88	0 0 6	90,607	1,416	89,546	1,400	26 13 1
8,726	384	8,726	379	2 25 6	1,06,767	1,668	97,897	1,530	29 8 11
719	202	569	177	0 2 13	90,709	2,058	88,778	2,018	10 13 9
358	101	358	101	0 4 1	66,259	1,521	51,602	1,176	14 11 8
11,666	1,448	10,628	1,183	0 25 4	31,025	485	31,025	485	1 13 5
3,438	1,112	2,476	874	0 15 3	1,88,930	2,952	1,49,256	2,332	22 14 5
1,326	322	1,295	315	0 7 8	58,528	1,827	45,824	1,432	6 10 4
729	281	708	273	0 7 10	61,377	943	53,784	824	14 8 4
1,499	368	1,416	355	0 21 14	96,891	1,514	88,984	1,390	34 5 11

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
2,77,759	6,750	2,59,534	6,315	31 14 9	56,173	1,757	44,379	1,388	5 7 4
1,93,416	3,069	1,52,872	2,373	18 8 11	15,200	475	11,986	373	1 7 2
62,154	1,941	58,202	1,817	7 5 8	18,083	98	12,252	416	1 8 9
4,62,291	7,228	4,54,707	7,109	17 8 9	2,37,025	3,707	86,133	1,350	3 5 2
2,81,981	4,406	2,75,702	4,308	19 9 2	29,992	469	29,300	458	2 1 3
34,56,615	72,723	20,38,029	50,147	20 8 7	3,95,041	11,037	3,08,383	8,751	3 1 9
1,56,750	2,450	1,46,126	2,284	23 1 1	5,008	157	4,548	143	0 11 6
1,04,576	1,680	1,03,099	1,656	23 8 0	...	...	...	...	...
93,211	1,458	92,004	1,444	27 7 5	...	...	...	...	...
1,17,298	1,840	1,08,428	1,701	32 11 10	1,771	28	1,375	22	0 6 8
98,577	2,189	95,842	2,136	11 11 7	6,021	96	5,930	95	0 11 7
68,573	1,565	53,917	1,220	15 6 3	2,832	46	2,501	41	0 11 5
6,25,171	9,768	5,98,958	9,359	35 8 8	34,762	543	16,447	260	0 15 7
2,11,167	3,299	1,69,742	2,652	26 0 9	5,106	80	4,758	74	0 11 8
65,168	2,099	54,528	1,704	7 14 7	1,920	60	1,920	60	0 4 5
61,887	955	54,294	836	14 10 6	3,085	48	2,343	36	0 10 1
1,05,958	1,797	94,602	1,631	36 8 8	2,868	45	2,868	45	1 1 9

No. IV.

the several municipalities in the Punjab during the year ending 31*st March* 1917, *the average taxation per head of population*—concluded.

III of 1912.

76	77	78	79	80	81	82	83	84
Class IX.—Miscellaneous.						Incidence of taxation.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
30,864	965	27,177	850	3 5 6	146	1 13 4	3 7 10	
24,672	771	23,232	726	2 13 1	...	0 11 5	1 7 4	
...	...	...	...	...	...	0 11 6	1 4 3	
...	...	...	...	...	...	0 15 4	1 13 6	
11,013	262	10,789	258	0 12 3	...	0 15 3	2 1 1	
2,66,005	23,021	78,636	16,923	0 12 8	405	1 5 6	2 14 2	
5,653	177	5,633	176	0 14 3	...	1 2 10	2 1 11	
...	...	...	...	...	525	1 8 11	2 7 8	
...	...	...	...	...	...	0 15 11	1 11 2	
...	...	...	...	...	...	1 6 3	2 6 4	
...	...	...	...	...	...	0 14 11	1 7 7	
...	...	...	...	...	...	0 14 6	1 8 6	
6,926	217	6,926	217	0 6 7	...	1 11 4	2 15 9	
8,243	258	7,545	236	1 2 6	...	1 3 4	2 2 11	
4,128	129	4,128	129	0 9 7	...	0 13 2	1 6 2	
3,844	121	3,339	105	0 14 5	...	0 14 9	1 8 4	
4,773	149	4,259	133	1 10 4	...	1 2 9	2 7 10	

Statement showing the Constitution of the Notified Areas in the Punjab during the year 1916-17.

Statement showing the constitution of the Notified Areas in the Punjab during the year 1916-17.

Name of District.	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Hissar	1	Fatehabad ...	III of 1911.	2,219	1	4	...	5	1	4	...	5	9	...	100	88	90·4	
	2	Tohana		6,642	3	2	...	5	3	2	1	4	9	...	66·6	100	80	
	3	Budhlada		5,000	3	3	...	6	3	3	1	5	9	...	100	88	94	
	4	Dabwali Mandi		1,485	3	3	...	6	3	3	1	5	15	...	80	80	80	
Rohtak	5	Mehm		7,097	1	3	...	4	1	3	...	4	7	...	100	61	71	
Gurgaon	6	Farrukhnagar		3,136	1	3	...	4	1	3	...	4	4	...	75	100	93·75	
	7	Sohna		5,062	2	2	...	4	2	2	...	4	5	...	100	100	100	
	8	Hidayatpur Chhaoni ...		5,461	2	2	...	4	2	2	1	3	3	...	100	100	100	
	9	Nuh		3,309	1	3	...	4	1	3	...	4	3	...	100	75	81·25	
	10	Hathin		3,163	1	3	...	4	1	3	...	4	10	...	100	80	85	
Karnal	11	Kaithal Mandi		140	1	2	...	3	1	2	...	3	13	...	100	89·7	93	
	12	Ladwa		2,756	2	2	...	4	2	2	...	4	14	...	96·4	82·1	89·3	
	13	Karnal Civil Station ...		943	2	1	...	3	2	1	3	...	3	...	83·3	100	88·8	
Ambala	14	Kalka		5,988	2	3	...	5	3	2	2	3	15	1	71·11	93·33	80	
	15	Kharar		3,255	...	5	...	5	...	5	1	4	16	...	...	95	95	

Kangra	16	Kangra	The Punjab Municipal Act	3,620	1	2	...	3	1	2	...	3	7	...	100	100	100
	17	Palampur		598	2	1	...	3	2	1	...	3	9	...	100	100	100
	18	Nurpur		3,916	1	2	...	3	1	2	...	3	12	...	100	100	100
	19	New Civil Station, Dharmsala...		705	5	2	...	7	5	2	4	3	2	...	60	75	64
Hoshiarpur	20	Hariana		5,395	1	5	...	6	1	5	...	6	11	...	73	76	75·5
	21	Garhdiwala		3,093	1	5	...	6	1	5	...	6	15	..	66	80	77·6
	22	Una		3,899	2	4	...	6	2	4	...	6	12	...	92	85	87·3
	23	Anandpur		4,029	1	4	...	5	1	4	...	5	21	...	43	68	63
	24	Mukerian		2,802	2	4	...	6	2	4	...	6	14	...	82	91	88
	25	Dasuya		5,921	2	4	...	6	2	4	...	6	11	...	82	64	70
	26	Miani		4,870	1	5	...	6	1	5	...	6	9	...	33	76	69
	27	Khanpur		2,523	1	3	...	4	1	3	...	4	13	...	100	77	83
Jullundur	28	Alawalpur		3,563	...	4	....	4	...	4	...	4	15	...	...	75	75
	29	Nawashahr		4,475	1	2	.	3	1	2	..	3	22	...	100	98·5	99
Ludhiana	30	Khanna		3,319	2	3	...	5	2	3	..	5	11	...	81	85	83·4
Ferozepore	31	Moga		2,107	2	5	...	7	3	4	...	7	19	...	58	72	66
	32	Kaisar Ganjat Abohar ...		5,592	2	10	..	12	2	10	1	11	19	...	86·84	80	81·14
	33	Giddarbaha Mandi ...		1,430	2	9	...	11	2	9	1	10	15	...	90	88·15	88·49
	34	Guru Harsahai Mandi ...		208	2	3	..	5	2	3	...	5	11	...	77	69	72
	35	Bhuchhcho Mandi ...		212	2	4	...	6	2	4	...	6	3	...	100	100	100
	36	Dharmkot		5,859	2	3	...	5	2	3	...	5	14	...	92·86	92·86	92·86
	37	Jalalabad		4,992	3	2	...	5	3	2	...	5	7	...	81·8	81·8	81·8
Lahore	38	Patti ...		7,987	2	5	...	7	2	5	..	7	20	...	62·5	84·0	77·8
	39	Padhana		4,587	1	5	...	6	1	5	...	6	7	...	100	77	81
	40	Pattoke Mandi		1,880	1	4	...	5	1	4	...	5	14	...	100	100	100
	41	Khudian		2,992	2	3	...	5	2	3	...	5	9	...	89	100	95·6
	42	Baghbanpura and Bhogiw l ...		6,993	1	8	...	9	1	8	...	9	9	...	89	92	91·7
	43	Ichhra		5,904	1	4	...	5	1	4	...	5	6	...	100	79	83·2

Statement showing the constitution of the Notified Areas in the Punjab during the year 1916-17—continued.

Name of District.	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Amritsar	44	Ramdas	III of 1911.	4,302	1	2	..	3	1	2	1	2	9	...	22·2	100	74	
	45	Majitha		5,223	1	4	...	5	1	4	...	5	16	...	100	67	73·6	
	46	Jandiala		6,959	1	5	....	6	1	5	...	6	28	...	100	82·86	85·71	
	47	Tarn Taran		4,260	...	9	...	9	...	9	1	8	17	...	...	84·22	84·22	
Gurdaspur	48	Sri Gobindpur		3,150	...	5	...	5	...	5	..	5	13	5	...	80	80	
	49	Sujanpur		5,512	2	3	..	5	3	2	...	5	8	...	87·5	100	92·5	
Sialkot	50	Daska		6,046	1	5	...	6	1	5	...	6	16	...	100	76	80	
	51	Jamke		3,542	...	5		5	...	5	...	5	11	...	...	83	83	
	52	Mitranwali		3,183	..	5	...	5	...	5	..	5	15	3	...	84	84	
	53	Begowala		3,768	1	3	...	4	1	3	...	4	10	...	70	83	80	
	54	Sambarial		6,198	1	4	....	5	1	4	...	5	13	...	92	67	72	
	55	Bhopalwala		3,336	..	3	...	3	...	3	...	3	9	...	...	89	89	
	56	Sa owala		3,558	...	4	...	4	..	4	...	4	12	...	...	85	85	
	57	Chawinda		4,486	1	2	.	3	1	2	...	3	11	...	100	95	97	
	58	Zafarwal		3,633	...	5	...	5	...	5	...	5	31	...	...	74	74	

	59	Kalaswala	The Punjab Municipal Act	2,915	...	4	...	4	...	4	...	4	9	...	...	90	90
	60	Narowal		4,464	1	4	...	5	1	4	...	5	15	...	20	87	73·6
	61	Baddomali		2,815	1	2	...	3	1	2	...	3	10	2	100	72	81·3
	62	Daud		3,481	1	2	...	3	1	2	...	3	10	3	100	80	87
	63	Hafizabad		6,905	1	5	...	6	1	5	...	6	15	...	100	80	88·3
	64	Pindi Bhattian		3,632	1	5	...	6	1	5	...	6	19	...	100	80	88·4
	65	Sodhra		4,401	...	5	...	5	...	5	...	5	13	...	...	100	100
	66	Kila Didar Singh		2,210	1	3	...	4	1	3	...	4	9	...	100	100	100
	67	Shahkot		1,054	2	2	...	4	2	2	...	4	10	...	95	95	95
GUJRANWALA ...	68	Sangla		3,113	1	5	...	6	1	5	...	6	11	...	91	85	86
	69	Nankana Sahib		2,484	1	4	...	5	1	4	...	5	9	...	100	72	77·6
	70	Ramnagar		5,256	1	5	...	6	1	5	...	6	14	...	100	60	66·7
	71	Akalgarh		3,943	1	5	...	6	1	5	...	6	13	...	100	76	80
	72	Khangah Dogran		1,267	1	4	...	5	1	4	...	5	16	...	100	100	100
GUJRAT ...	73	Shadiwal		6,582	1	3	...	4	1	3	...	4	15	...	60	77·7	73 3
	74	Lala Musa		1,287	2	4	...	6	2	4	1	5	7	...	50	96·43	80·95
	75	Shahpur Civil Station ...		3,131	3	...	...	3	3	...	...	3	...	...	...	...	...
	76	Shahpur Town		5,608	1	4	...	5	1	4	...	5	7	...	100	100	100
SHAHPUR ...	77	Bhalwal Mandi		1,629	1	4	...	5	1	4	...	5	18	...	100	58 75	67
	78	Sillanwali		990	1	4	...	5	1	4	...	5	20	...	100	73·75	79
	79	Phularwan		866	1	2	...	3	1	2	...	3	9	...	100	93·33	95·55
JHELUM ...	80	Chakwal		6,401	4	4	...	8	4	4	...	8	9	...	72·22	63·88	68·05
	81	Hassan Abdal		4,254	2	4	...	6	2	4	...	6	8	...	69	72	71
	82	Civil Bazar Campbellpur ...		2,089	4	3	...	7	4	3	2	5	6	...	75	77·7	76·2
ATTOCK ...	83	Attock		842	1	3	...	4	1	3	...	4	7	...	100	76·2	82·1
	84	Fatehjang		3,839	2	4	...	6	2	4	...	6	8	...	94	75	81·3
	85	Tallagang ...		7,067	2	3	...	5	2	3	...	5	4	...	100	100	100

Statement showing the constitution of the Notified Areas in the Punjab during the year 1916-17—concluded.

Name of district	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Rawalpindi ...	86	Gujar Khan	The Punjab Municipal Act III of 1911.	3,074	3	3	...	6	3	3	...	6	8	4	66	66	66	
Montgomery ...	87	Okara		1,691	4	3	...	7	4	3	1	6	9	...	50	89	67	
	88	Chichawatni		208	3	1	...	4	3	1	1	3	3	...	89	100	91·75	
Lyallpur ...	89	Toba Tek Singh		3,009	3	2	...	5	3	2	...	5	8	...	100	100	100	
	90	Chak Jhumra		2,276	3	2	...	5	3	2	...	5	12	...	100	100	100	
	91	Jaranwala		1,733	2	3	...	5	2	3	...	5	10	...	100	66	79·6	
	92	Tandlianwala		1,500	2	4	...	6	3	3	...	6	10	...	100	100	100	
	93	Samundri		967	3	2	...	5	3	2	...	5	8	...	47	40	44·2	
Jhang ...	94	Shorkot		5,668	1	4	...	5	1	4	...	5	13	...	77·7	30·8	40·9	
	95	Ahmadpur		5,493	2	4	...	6	2	4	...	6	10	...	85	85	85	
Multan ...	96	Kahror		5,478	2	3	...	5	2	3	...	5	15	...	93·33	73·33	81·33	
	97	Jalalpur		5,335	1	3	...	4	1	3	...	4	7	...	100	71·42	78·57	
	98	Talamba		2,958	2	2	...	4	2	2	...	4	16	...	34·37	100	67·18	
	99	Duniapur		2,224	1	3	...	4	1	3	...	4	8	...	100	66·66	75	
Muzaffargarh ...	100	Kot Adu		4,175	2	5	...	7	2	5	...	7	13	...	92·30	61·53	70·33	
		Total ...		3,64,597	152	361	...	513	156	357	23	490	1,132	18	...	...	...	

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1916-17.

APPENDIX F.

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1916-17.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 6) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	
1	2	3	4	5	5	7	8	9	10	11	12	13	14	15	16	17
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Hissar ...	1	Fatehabad ...	2,219	732	2,004	61	2,065	...	2,065	2,797	0 14 5	0 14 9	1,110	125	1,235	1,562
	2	Tohana ...	6,642	6,778	1,747	26	1,773	26	1,799	8,577	0 4 2	0 4 3	1,106	153	1,259	7,318
	3	Budhlada ...	5,000	4,141	1,995	1,163	3,158	...	3,158	7,299	0 6 4	0 10 1	1,951	...	1,951	5,348
	4	Dabwali Mandi ...	1,485	21,793	3,335	2,675	6,010	...	6,010	27,803	2 3 11	4 0 9	5,111	...	5,111	22,692
Rohtak ...	5	Mehm ...	7,097	932	1,585	30	1,615	...	1,615	2,547	0 3 7	0 3 8	1,360	...	1,360	1,187
	6	Farrukhnagar ...	3,136	1,596	2,249	324	2,573	...	2,573	4,169	0 11 5	0 13 1	3,151	...	3,151	1,018
	7	Sohna ...	5,062	1,359	2,538	432	2,970	...	2,970	4,329	0 8 0	0 9 5	2,767	...	2,767	1,562
Gurgaon ...	8	Hidayatpur Chhaoni	5,461	1,408	1,276	1,026	2,302	...	2,302	3,710	0 3 9	0 6 9	2,859	...	2,859	851
	9	Nuh ...	3,309	1,102	1,467	21	1,488	...	1,488	2,590	0 7 1	0 7 2	1,220	283	1,503	1,087
	10	Hathin ...	3,163	2,221	1,950	...	1,950	...	1,950	4,171	0 9 10	0 9 10	1,139	...	1,139	3,032
	11	Kaithal Mandi ...	140	920	1,061	682	1,743	4	1,747	2,667	7 9 2	12 7 2	1,375	...	1,375	1,292
Karnal ...	12	Ladwa ...	2,756	1,398	2,858	263	3,121	...	3,121	4,519	1 0 7	1 2 1	3,828	...	3,828	691
	13	Karnal Civil Station	943	735	2,047	108	2,155	...	2,155	2,890	2 2 9	2 4 7	1,787	...	1,787	1,103
Ambala ...	14	Kalka ...	5,988	29,552	6,882	16,892	23,774	...	23,774	53,326	1 2 5	3 15 6	9,497	874	10,371	42,955
	15	Kharar ...	3,255	829	5,239	193	5,432	...	5,432	6,261	1 9 9	1 10 8	3,420	100	3,520	2,741

KANGRA ...	16	Kangra ...	3,620	2,166	1,485	929	2,414	...	2,414	4,580	0 6 7	0 1 8	2,859	...	2,859	1,721		
	17	Palampur ...	598	480	822	331	1,153	...	1,153	1,633	1 6 0	1 14 10	498	781	1,279	354		
	18	Nurpur ...	3,916	1,816	749	901	1,650	98	1,748	3,564	0 3 1	0 6 9	2,239	359	2,598	966		
	19	New Civil Station, Dharmsala.	705	3,688	1,855	2,100	3,955	...	3,955	7,643	2 10 1	5 9 9	2,833	174	3,007	4,636		
HOSHIARPUR ...	20	Hariana ...	5,395	1,240	3,380	91	3,471	60	3,531	4,771	0 10 0	0 10 3	2,032	60	2,142	2,629		
	21	Garhdiwala ...	3,093	1,955	3,429	68	3,497	50	3,547	5,502	1 1 8	1 2 1	1,476	...	1,476	4,026		
	22	Una ...	3,899	203	2,764	151	2,915	...	2,915	3,118	0 11 4	0 11 11	2,253	...	2,253	865		
	23	Anandpur ...	4,029	978	2,038	108	2,146	...	2,146	3,124	0 8 1	0 8 6	2,551	...	2,551	573		
	24	Mukerian ...	2,802	399	4,371	114	4,485	51	4,536	4,935	1 9 0	1 9 8	2,965	8	2,973	1,962		
	25	Dasuya ...	5,921	1,988	4,558	447	5,005	405	5,410	7,398	0 12 4	0 13 6	4,884	...	4,884	2,514		
	26	Miani ...	4,870	339	4,343	...	4,343	106	4,449	4,788	0 14 3	0 14 3	1,747	94	1,841	2,947		
	27	Khanpur ...	2,523	656	1,276	144	1,420	20	1,440	2,096	0 8 1	0 9 0	1,222	...	1,222	874		
JULLUNDUR ...	28	Alawalpur ...	3,563	288	1,264	237	1,501	...	1,501	1,789	0 5 8	0 6 9	1,444	...	1,444	345		
	29	Nawashahr ...	4,475	236	2,660	136	2,796	135	2,931	3,167	0 9 6	0 10 0	2,657	95	2,752	415		
LUDHIANA ...	30	Khanna ...	3,319	3,307	2,440	2,176	4,616	...	4,616	7,923	0 11 9	1 6 3	7,000	...	7,000	923		
FEROZEPORE ...	31	Moga ...	2,107	41,937	...	14,024	14,024	...	14,024	55,961	...	6 10 6	29,149	...	29,149	26,812		
	32	Kaiar Ganj Abohar.	5,592	1,01,997	...	32,552	32,552	139	32,691	1,34,688	...	5 13 2	34,154	...	34,154	1,00,534		
	33	Giddarbaha Mandi	1,430	2,384	...	12,940	12,940	14,656	27,596	29,980	...	9 0 9	24,470	...	24,470	5,510		
	34	Guru Harsahai Mandi.	208	3,915	...	1,631	1,631	375	2,006	5,921	...	7 13 5	1,398	...	1,398	4,523		
	35	Bhuchhcho ...	212	1,759	...	1,115	1,115	24	1,139	2,898	...	5 4 0	2,386	...	2,386	512		
	36	Dharmkot ...	5,859	6,347	2,950	877	3,827	107	3,934	10,281	0 8 1	0 10 5	3,691	...	3,691	6,590		
	37	Jalalabad ...	4,992	57	8,000	14	8,014	...	8,014	8,071	1 9 8	1 9 8	6,277	...	6,277	1,794		

Statement showing the income and expenditure of the notified areas in the Punjab during the year 1916-17—continued.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income, excluding opening balance.	Extraordinary.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursements.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
	38	Patti ...	7,987	5,093	3,309	5,614	9,423	...	9,423	14,516	0 7 8	1 2 11	8,785	...	8,785	5,731
	39	Padhana ...	4,587	1,718	45	181	226	...	226	1,944	0 0 2	0 0 9	925	25	950	994
Lahore ...	40	Pattoki Mandi ...	1,880	8,486	1,692	2,934	4,626	574	5,200	13,686	0 14 5	2 7 4	6,941	3,000	9,941	3,745
	41	Khudian ...	2,992	2,110	1,068	1,437	2,505	...	2,505	4,615	0 5 8	0 13 5	2,135	...	2,135	2,480
	42	Baghbanpur and Bhogiwal.	6,993	...	...	647	647	...	647	647	...	0 1 6	447	...	447	200
	43	Ichhra ...	5,964	...	...	..	...	...	.	...	...	...	...	...	...	...
	44	Ramdas ...	4,302	2,371	823	1,072	1,895	...	1,895	4,266	0 3 0	0 7 0	1,788	...	1,788	2,478
Amritsar ...	45	Majitha ...	5,223	2,932	2,042	4,998	7,040	106	7,146	10,078	0 6 3	1 5 6	5,732	127	5,859	4,219
	46	Jandiala ...	6,959	1,897	5,670	2,919	8,589	392	8,981	10,878	0 13 0	1 3 9	6,528	37	6,565	4,313
	47	Tarn Taran ...	4,260	8,220	9,298	4,372	13,670	60	13,730	21,950	2 2 11	3 3 4	16,170	68	16,238	5,712
Gurdaspur ...	48	Sri Gobindpur ...	3,150	501	2,538	100	2,638	1	2,639	3,140	0 12 10	0 13 4	2,380	450	2,830	310
	49	Sujanpur ...	5,512	211	2,621	2,560	5,181	...	5,181	5,392	0 7 7	0 15 0	4,982	...	4,982	410
	50	Daska ...	6,046	2,237	2,029	1,755	3,784	...	3,784	6,021	0 5 4	0 10 0	5,012	...	5,012	1,009
	51	Jamke ...	3,542	2,191	1,463	521	1,984	...	1,984	4,175	0 6 7	0 9 0	2,041	...	2,041	2,134
	52	Mitranwali ...	3,183	398	752	502	1,254	...	1,254	1,652	0 3 9	0 6 4	1,250	...	1,250	402
	53	Begowala ...	3,768	2,138	942	831	1,773	...	1,773	3,911	0 4 0	0 7 6	2,931	...	2,931	980
	54	Sambrial ...	6,198	616	1,085	627	1,712	...	1,712	2,328	0 2 10	0 4 5	1,455	...	1,455	873
Sialkot ...	55	Bhopalwala ...	3,336	407	799	322	1,121	...	1,121	1,528	0 3 10	0 5 5	1,406	...	1,406	122
	56	Sahowala ...	3,558	777	767	367	1,134	...	1,134	1,911	0 3 5	0 5 1	906	...	906	1,005
	57	Chawinda ...	4,486	1,362	763	1,192	1,955	...	1,955	3,317	0 2 8	0 6 11	2,517	...	2,517	800
	58	Zafarwal ...	3,683	823	1,984	1,575	3,559	...	3,559	4,382	0 8 8	0 15 8	3,859	...	3,859	523

	59	Kalaswála ...	2,915	355	601	1,063	1,664	...	1,664	2,019	0	3	4	0	9	2	1,400	...	1,400	619
	60	Narowal ...	4,464	1,424	2,478	4,021	6,499	...	6,499	7,923	0	8	11	1	7	4	5,741	...	5,741	2,182
	61	Badomalli ...	2,815	1,011	611	382	993	...	993	2,004	0	3	6	0	5	8	1,638	...	1,638	366
	62	Daud ...	3,481	933	624	501	1,125	...	1,125	2,058	0	2	10	0	5	2	1,762	...	1,762	296
	63	Hafizabad ..	6,905	845	5,933	2,468	8,401	40	8,441	9,286	0	13	9	1	3	6	6,319	408	6,727	2,559
	64	Pindi Bhattian ...	3,632	1,071	2,544	625	3,169	...	3,169	4,240	0	11	3	0	14	0	2,826	54	2,880	*1,360
	65	Sohdra ..	4,401	585	1,419	234	1,653	...	1,653	2,238	0	5	2	0	6	0	1,815	...	1,815	423
	66	Kila Didar Singh	2,210	3,975	1,508	1,604	3,112	160	3,272	7,247	0	10	11	1	6	6	2,298	18	2,316	4 931
GUJRANWALA ...	67	Shahkot ...	1,054	4,023	302	2,547	2,849	123	2,972	6,995	0	4	7	2	11	3	3,097	52	3,149	3,846
	68	Sangla ...	3,113	66,706	4,017	4,770	8,787	742	9,529	76,235	1	4	3	2	13	2	14,582	517	15,099	61,136
	69	Nankana Sahib ...	2,484	2,086	1,972	1,156	3,128	...	3,128	5,214	0	12	8	1	4	2	2,178	...	2,178	3,036
	70	Ramnagar ...	5,256	533	3,777	1,591	5,368	...	5,368	5,901	0	11	6	1	0	4	2,493	605	3,098	2,803
	71	Akalgarh ..	3,948	192	4,597	232	4,829	466	5 295	5,487	1	2	8	1	3	8	4,610	...	4,610	877
	72	Khangah Dogran...	1,267	1,644	1,242	2,712	3,954	61	4.015	5,659	0	15	8	3	1	11	3,047	192	3,239	2,420
GUJRAT ...	73	Shadiwal ...	6,582	94	1,626	150	1,776	...	1,776	1,870	0	4	0	0	4	4	1,811	...	1 811	59
	74	Lala Musa ...	1,287	21,404	1,115	138	1,263	2,927	4,190	25,594	0	14	0	0	15	9	843	23,521	24,364	1,230
	75	Shahpur Civil Station.	3 131	796	1,686	3,224	4,910	...	4,910	5,706	0	8	7	1	9	1	2,905	...	2,905	2,801
	76	Shahpur Town ...	5,608	1,006	2,840	455	2,895	...	2,895	3,901	0	7	0	0	8	3	2,792	..	2,792	1,109
SHAHPUR ...	77	Bhalwal Mandi ...	1,629	10,909	1,638	4,205	5,843	...	5,843	16,752	1	0	1	3	9	5	5,853	...	5,853	10,899
	78	Sillanwali .	990	40,484	947	31,907	32,854	...	32,854	73,338	0	15	4	33	3	0	6,678	...	6 678	66,660
	79	Phularwan ...	866	9,375	556	3,297	3,853	...	3,853	13,228	0	10	3	4	7	2	6,815	...	6,815	6,413
JHELUM ...	80	Chakwal ...	6,401	2,748	6,617	168	6,785	...	6,785	9,533	1	0	6	1	0	11	5,677	..	5,677	3,856
	81	Hassan Abdal	4,254	1,564	1,346	883	2,229	...	2,229	3,793	0	5	0	0	8	4	1,570	...	1,570	2,223
	82	Civil Bazar, Campbellpur.	2,089	6,042	2,291	1,082	3,373	...	3,373	9,415	1	1	6	1	10	0	7,729	156	7,885	1,530
ATTOCK ..	83	Attock ...	842	483	528	133	661	...	661	1,144	0	10	0	0	12	6	614	...	614	530
	84	Fatehjang ...	3,839	473	1 257	152	1,509	...	1,509	1,982	0	5	8	0	6	4	1,577	...	1,577	405
	85	Talagang ...	7,067	1,305	1,317	27	1,344	4	1,348	2,653	0	2	11	0	3	0	1,524	498	2,022	631
RAWALPINDI ...	86	Gujar Khan ...	3,074	755	2,852	355	3,207	...	3,207	3,962	0	14	10	1	0	8	2,132	577	2,709	1,253

*The balance according to the treasury is Rs. 274-7-3. The difference with the committee's figures is due to a sum of Rs. 856 embezzled by the muharrir committee, who is being prosecuted and the sum of Rs. 230 on account of income for March having been credited into the Treasury after the close of the year.

Statement showing the income and expenditure of the notified areas in the Punjab during the year 1916-17—concluded.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income, excluding opening balance.	Extraordinary.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursements.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Montgomery ...	87	Okara ...	1,691	1,974	801	5,856	6,657	...	6,657	8,631	0 7 7	3 15 0	4,701	...	4,701	3,930
	88	Chichawatni Road	208	...	...	1,953	1,953	...	1,953	1,953	...	9 6 3	...	...	...	1,953
Lyallpur ...	89	Toba Tek Singh ...	3,069	6,750	8,459	14,000	22,459	1,286	23,745	30,495	2 12 11	7 7 5	12,439	...	12,439	18,056
	90	Chak Jhumra ...	2,276	13,096	2,514	8,512	11,026	...	11,026	24,122	1 1 8	4 13 6	12,166	...	12,166	11,956
	91	Jaranwala ...	1,733	32,105	5,613	20,202	25,815	...	25,815	57,920	3 3 10	14 14 4	19,760	...	19,760	38,160
	92	Tandlianwala ...	1,500	60,693	3,430	5,941	9,371	..	9,371	70,064	2 4 7	6 3 11	22,602	...	22,602	47,462
	93	Samundri ...	967	...	...	18,859	18,859	...	18,859	18,859	...	19 5 1	3,954	...	3,954	14,905
Jhang ...	94	Shorkot ...	5,668	*1,953	812	825	1,637	16	1,653	3,606	0 2 4	0 4 8	1,407	90	1,497	2,109
	95	Ahmadpur Sayal ...	5,493	847	776	355	1,131	...	1,131	1,978	0 2 3	0 3 3	1,057	190	1,247	731
Multan ...	96	Kahror ...	5,478	5,543	3,842	6,222	10,064	1	10,065	15,608	0 11 3	1 13 5	11,045	...	11,045	4,563
	97	Jalalpur ...	5,335	5,093	662	1,538	2,200	...	2,200	7,293	0 2 0	0 6 7	2,743	...	2,743	4,550
	98	Tulamba ...	2,958	480	1,421	50	1,471	56	1,527	2,007	0 7 8	0 7 11	1,410	...	1,410	597
	99	Duniapur ...	2,224	589	1,002	238	1,240	...	1,240	1,829	0 7 2	0 8 11	1,061	...	1,061	768
Muzaffargarh ...	100	Kot Adu ...	4,175	29	3,301	288	3,589	..	3,589	3,618	0 12 7	0 13 8	2,122	...	2,122	1,496
		Grand Total ...	3,64,597	6,10,092	2,17,391	2,84,429	5,01,820	23,271	5,25,091	11,35,183	0 9 6	1 6 0	4,58,899	33,691	4,92,590	6,42,593
		Total for 1915-16	3,50,257	5,66,366	2,01,701	2,84,691	4,86,392	41,900	5,28,292	10,94,658	0 9 3	1 6 3	4,68,356	16,434	4,84,790	6,09,868

*The difference is due to the fact that Rs. 217 on account of advance recovery from the contractors for house sweeping and "dharat" were recovered from the contractors in the year 1915-16, though the item related to 1916-17.]

Report on the Working of Municipalities in the Punjab during the year 1917-18.

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REPORT

ON THE WORKING OF

MUNICIPALITIES

IN THE

PUNJAB

DURING THE YEAR

1917-18.

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1919.

Proceedings of His Honour the Lieutenant-Governor of the Punjab in the Boards and Committees (Committees) Department, No. 23196, dated 17th December 1918.

READ—

The Annual Municipal Administration Reports for the year 1917-18.

PART I.

1. There was no change in the number (100) of municipalities during the year 1917-18, but the constitution of four new notified areas at Nurpur, Jakhal, Chuharkana and Dhariwal has brought the total number of these bodies to 104. In accordance with the policy of extending the elective system to as many as possible of the municipalities where it is not yet in force, the circumstances of the 30 committees concerned were brought under review during the year, with the result that in spite of local apathy and in some cases misgiving as to the possible consequences, it has been decided to introduce or reintroduce election into the eight municipalities of Bhiwani, Thanesar, Sargodha, Khushab, Mianwali, Bhakkar, Leiah and Alipur. The holding of the first elections in these towns has had to await the publication of election rules. These have now been confirmed, and the effects of the change will be carefully watched and, if successful, will no doubt lead to a further extension of the elective system to some or all of the remaining 22 municipalities. Where the system of election already obtains, it is seldom however that it evokes much interest, and in the majority of cases vacancies are uncontested. In the Jullundur Division only six vacancies were contested out of forty-five, in the Ambala Division four out of thirty-three and in the Multan Division six out of thirty-two. The Lahore Division shows somewhat better figures with nine vacancies contested out of twenty-one. The only municipalities in which keen interest is definitely reported are Hissar, Lyallpur, and to some extent those of the Jullundur District. In Lyallpur a reconstitution of wards appears to have had a stimulating effect. In Rohtak there is some fervour displayed, but this municipality is unfortunately notorious for the malpractices of its elections, so much so that respectable men are said to shun membership. Most electorates no doubt get the members they deserve. The candidates for the Multan committee are reported to have adopted the expedient of a mutual arrangement between parties for the allocation of seats. This saves the candidates trouble and expense but hardly fulfils the ideals of popular representation. In the minor municipalities elections are generally reported to be conducted without any understanding of the responsibilities attaching to the franchise. Voters are indifferent or ignorant of the effect of their votes on the administration of their towns. They are swayed by personal motives or by the influence of faction. Similar criticisms could doubtless be levelled at elections in small towns in more advanced countries, but they are quoted here as indicating the most serious obstacle to the progress of local self-government and the wider constitutional changes which are now in contemplation. The same broad issues often arise in both local and provincial affairs, and the increasing demand for separate representation by the different communities in municipal elections, which Government has in several cases had to concede in deference to local feeling has probably strengthened the movement for similar representation in the Provincial Council. New rules have been passed during the year which provide among other matters for simultaneous elections. It is hoped that these may help to effect some cure for the present apathy by presenting voters through the medium of a general election with an opportunity for a comprehensive review of important questions of municipal administration and teaching them to test the merits of candidates by their attitude towards such questions.

2. The number of meetings held during the year was generally adequate. The Amritsar, Ambala and Ferozepore Municipal Committees each met over 60 times. In Amritsar there were no abortive meetings, but in Ambala 11, and in Ferozepore as many as 18, meetings failed for want of a

quorum. In the case of Ferozepore the explanation given is that members confine attendance to those meetings in which they have a personal interest in the agenda—a state of affairs that can only be described as deplorable, and which would appear to call for some drastic revision of the rules of business. Some of the smaller notified areas omitted to hold the prescribed number of meetings, lack of business being the reason generally assigned for this failure. Elsewhere as at Bhiwani and Kamalia epidemics of plague interrupted the normal course of municipal activities. The attendance of members is generally reported to have been satisfactory in the larger municipalities except in the case of the *ex-officio* and nominated members of the Lahore Committee.

3. In regard to the general attitude of members towards municipal administration, committees are roughly divisible into three broad classes, namely, those in which, owing to the harmony prevailing between members, business is expeditiously and efficiently conducted and initiative and a progressive spirit is often displayed; secondly, those in which public business is hampered because party feelings are rife and personal interests predominate; and, thirdly, those in which the members are so apathetic and dependent on official guidance that little is ever achieved without official stimulus. At one end of the scale is the municipal committee of Hoshiarpur which under the guidance of a non-official Vice-President, Rai Bahadur Lala Sham Das, manages its affairs almost entirely without official control. At the other end is the Eminabad committee, the working of which is reported to be completely paralyzed by faction and sectarian intrigue. It is satisfactory that a considerable number of committees can be classed in the first category. With Hoshiarpur should also be mentioned Sirsa and Hissar. In Lahore and Amritsar members are reported to have evinced great interest in municipal administration and to have initiated several reforms. In Amritsar the leading members by a wise use of their influence averted a split which the question of the Secretaryship at one time threatened to create, and in Lahore the influence of the committee has generally tended to promote communal harmony and allay sectarian feeling. Of the Gojra committee, in which all the members are nominated, it is reported that efficiency prevails in every department and that provision is made for most of the necessities and amenities which the tax-payer has a right to expect. Indeed the Lieutenant-Governor after a personal inspection heartily endorses the general view that it is a model for all new towns. In Chiniot and Dera Ghazi Khan the members, though unprogressive, maintain a commendable spirit of co-operation. His Honour has also read with much satisfaction the account given of the Multan committee which is said to be alive to its responsibilities and to be characterized by a laudable absence of personal or party motives. This affords a striking contrast to the conditions that obtained in this municipality four years ago, when, to quote from the annual report of 1913-14, Multan was maintaining an unenviable notoriety in respect of religious and racial jealousies, and the fact that one party supported a measure was said to be sufficient to arouse the opposition of the other party, quite apart from the merits of the case. The subsequent improvement on which this committee is to be congratulated, points a moral which may well be taken to heart by those municipalities where discord and dissension appear at present to be almost endemic. Unfortunately the municipalities in which either lethargy or self-interest prevail are still in the majorty. In the Rawalpindi and Lahore Divisions members of minor municipalities are stated to take little or no interest in public affairs. In Shahpur they seek membership for the position it affords and while expecting to enjoy its privileges fail to carry out its obligations, and this description could be extended to many other districts. The committees in larger towns are apt to display intense jealousy of the control exercised by their executive officers over the subordinate staff, and often more time is spent in deciding whether some subordinate official should be dismissed, or whether a vacancy is to be filled by a Hindu or a Muhammadan, than over an important drainage question or an improved system of municipal taxation. Among the worst offenders in respect of faction and maladministration are reported to be the committees of Lyallpur, Wazirabad, Eminabad, Rohtak, Kamalia, Jalalpur Jattan and Kasur. The Jalalpur Jattan committee had to be threatened with abolition, and in Kasur quarrels among members at one time brought about a deadlock which seriously affected the administration of octroi refunds. But even the committees which work efficiently and

smoothly in other respects are still far from being alive to their responsibilities in the matter of sanitation. In the review for the year 1914-15 the Lieutenant-Governor quoted as instances of this neglect the appalling insanitary condition of the main road from the Railway Station to the Fort in Lahore, and of the Circular road in Multan. They are little better to-day ; and the Circular road around Amritsar runs them close. Yet all these committees have Health Officers whose salaries are contributed in whole or greater part by the State, and it is a question whether this assistance should be continued, when the sanitary supervision is so ineffective even on the main thoroughfares.

Sub-committees are on the whole reported to be doing good work. In Jullundur the Public Works sub-committee finds it necessary to meet twice a week. The Commissioner of Ambala commends the work done by sub-committees in Karnal and Hissar, and also quotes the opinion of the Deputy Commissioner of Ambala, that in the rejuvenation of sub-committees lies the only hope of intelligent municipal administration. There is no doubt that conscientious work on sub-committees furnishes members with an admirable training in the discharge of civic responsibilities, and the Lieutenant-Governor hopes that efforts will be made to develop their utility as much as is possible in the larger towns.

4. To the performance of their statutory functions most committees pay on the whole adequate attention, but the Commissioner of Rawalpindi observes that the outlook of some of the smaller municipalities is cramped by the exigencies of finance, while the Commissioner of Lahore is of opinion that minor committees are backward in furthering education. In the case of sanitation, even large committees like Amritsar are alleged to be indifferent to improvements when these affect domestic interiors or private gardens, and antiquated methods of conservancy, which are only now being abolished in Lahore, are still practised in Amritsar. Little progress is being made in the relief of overcrowding but the problem is being tackled in Simla despite the existence of special difficulties and also to some extent in Fazilka. More attention is being paid to the control of food and milk and many useful bye-laws have been passed during the year especially by the municipalities of the Lahore Division. The publication by Government during the year of sets of model bye-laws appears to have encouraged committees to take action in this direction. In connection with the provision of medical relief the work of the Multan municipal committee deserves special mention. The free distribution of quinine during the malaria epidemic that raged in that town was on a most liberal scale, and in the visitations of cholera and plague the committee, by the provision of a plague hospital and in other ways, carried out a broadminded and energetic policy which contributed much to the saving of life.

The system of recovering fees for medical relief from the well-to-do classes has made no headway during the year. In the Ambala and Jullundur Divisions the idea is said to meet with lukewarm support ; public opinion in the Rawalpindi Division is exemplified by the attitude of certain lawyers at Bhakkar who refused to pay any fees because their children who had consumed the medicines were not assessed to income-tax, a plea which was apparently accepted by the committee as unanswerable ! In Shahpur, it is found that a more successful measure is the collection of voluntary subscriptions, but this method has the disadvantage that the individual who receives the benefits is not always he who subscribes towards them.

5. The number of municipalities possessing non-official chairmen was fourteen, two of them being nominated. The increase in the number of non-official chairmen has the hearty approval of Government, while in several cases where the Deputy Commissioner or other official is still chairman, the policy is being adopted by him of intervening less and less in municipal affairs. The Deputy Commissioner of Jhang reports that as far as he can judge this policy has worked fairly well. In Gujrat since the close of the year the Lieutenant-Governor has accepted the Deputy Commissioner's resignation from the committee. The reports of Commissioners indicate that excellent work is being done by many non-official gentlemen as Presidents, Vice-Presidents or Honorary Secretaries of municipal and notified area committees, and Sir Michael O'Dwyer is convinced that the time has now come when, as

a general rule, municipalities in which a genuine public spirit is established and a capable executive agency free from petty interference is maintained, can safely be left to the guidance of a non-official President elected by his fellow-members. He will welcome any proposals for an extension of this policy in cases where circumstances are favourable to its adoption.

PART II.—TAXATION.

6. Income from taxation during the year rose by more than 2¼ lakhs to Rs. 47,23,713, following on a rise of more than two lakhs in the previous year, while the incidence of taxation rose from Rs. 2-12-6 per head to Rs 2-14-8. Octroi receipts at Rs. 41,81,177 account for nearly two lakhs of the increase. The proceeds of the terminal tax have risen from Rs. 34,575 to Rs. 54,166 in the three municipalities of Fazilka, Muktsar and Gojra, where it is in force, the largest absolute increase being attained by Muktsar (Rs. 22,274 as against Rs. 12,505), though Gojra has more than doubled its receipts (Rs. 11,312 as against Rs. 5,130). The cost of collection in these municipalities is reported to be remarkably small. In Rewari there has been an enormous increase of Rs. 29,488 in octroi receipts owing to the revision of the octroi schedule which was undertaken with a view to obtaining funds for the liquidation of the loan raised for the new waterworks. This schedule has been sanctioned by Government only until 31st March 1919 when the municipality is expected to introduce a terminal tax. The majority of municipalities report an increase in octroi receipts mainly due to the rise in prices in the case of articles which are assessed at *ad valorem* rates. In Sialkot there has been an enhancement of Rs. 35,000 or 20·9 per cent. and in Lahore of over Rs. 46,000 or 5·93 per cent., in the latter case increased vigilance having also contributed to the result. Other municipalities show similar results, but there has been a diminution of receipts in Rawalpindi due to payment of large refunds to contractors, and in Rupar where a decrease of Rs. 1,100 is ascribed to difficulties of transport which affected trade.

The proportion of receipts paid away in refunds continues to be high in many towns, especially in the Lahore Division. In Sharakpur it is 62 per cent., in Gujranwala 50 per cent. and in Kasur 35 per cent. The first two are substituting a terminal tax and a similar course would appear to be desirable in Kasur. During the year, an Act (IV of 1918) was passed providing facilities for the imposition of a terminal tax in municipalities in the Punjab, and as the railway authorities have consented to undertake collection on behalf of municipalities in return for a percentage of the receipts by way of commission, the Lieutenant-Governor hopes that all municipalities will now apply themselves seriously to the problem of considering whether this form of taxation cannot be substituted for octroi. The actual change is being postponed not unwisely in some cases until the dislocation of railway traffic becomes less acute, but the preliminary spade work, involved in the formulation of estimates and schedules, may well be taken up without further delay. Among the committees which have adopted a terminal tax are Lyallpur and the notified areas of Sangla and Sillanwali, while many others report that it is under consideration. Government is contemplating the provision of expert assistance in the matter should a sufficient number of committees desire to avail themselves of it.

7. There is little to be noted concerning the working of special taxes during the year. The dislike of direct taxation is reported by the Commissioner of Lahore to be as marked as ever. Two notified areas in the Jullundur District, Alawalpur and Nawashahr, have converted the professional tax into a tax on residents, and a similar tax has been imposed by the Ichhra and Baghbanpur notified areas. The unpopularity of the house tax in Jandiala has impelled the committee to consider its replacement by a terminal tax. The Sialkot committee has decided to abolish its wheel tax on hackney carriages owing to the difficulties of collection. The Akalgarh and Hafizabad notified areas of the Gujranwala District have adopted a new form of tax levied on persons carrying on the trade of broker and on the proprietors of grain mills and oil presses. This tax is assessed at the rate of two annas per hundred rupees on all sales which are effected through the brokers or made direct to the mill proprietors. In Rewari a water tax is under consideration in connection

with the new water-works. A satisfactory increase in the proceeds of the water rate in Lahore from Rs. 1,68,000 to Rs. 1,75,000 has occurred during the year.

PART III.—ACCOUNTS.

8. The total receipts of municipalities in 1917-18 amounted to no less than Rs. 98,41,909 as compared with Rs. 82,00,418 in the previous year. This striking increase is accounted for partly by the increased receipts from octroi already referred to and also by larger Government contributions. The figures are also swelled by the Lahore municipal committee's withdrawal from deposit with a bank of a sum of eight lakhs, which was subsequently invested in the War Loan. Rs. 76,669 was realized as interest on investments during the year as against half a lakh in 1916-17. There have been slight increases in the proceeds of special taxes and a slight decline in receipts from water rate at Rs. 62,813. Sale-proceeds of water have, however, risen to some small extent. Fees from educational institutions have increased by over Rs. 2,000 to Rs. 1,71,002, but receipts from medical institutions (Rs. 25,551) are practically stationary. There has been a substantial increase in Government grants from Rs. 7,38,203 to Rs. 9,44,281.

Expenditure for the year has dropped from Rs. 70,55,136 to Rs. 69,26,345, but the addition of sums newly invested brought the total disbursements to a figure approximately equivalent to the total receipts, and consequently the closing balance is practically the same as before at just under 40 lakhs. Expenditure involved in the collection of taxes has risen from Rs. 4,27,574 to Rs. 4,44,286. Expenditure on public instruction has slightly increased to Rs. 8,40,575, but medical expenditure at Rs. 7,56,244 has undergone a small decline, in spite of a large increase under the sub-head plague charges. Rs. 8,08,390 or over 1½ lakhs less than last year, were expended on water-supply and drainage, while Public Works expenditure, in the case of buildings, rose from Rs. 1,39,867 to Rs. 1,63,698, but in the case of roads fell from Rs. 6,60,406 to Rs. 5,43,095. As soon as facilities for the transport of stone metal by rail are again made available, committees will find it necessary to devote a much larger portion of their funds to the upkeep of their roads, which as a rule have seriously deteriorated in recent years.

9. Progress in the completion of large schemes of public improvement has been hampered during the year by the high cost of labour and materials and the difficulties of transport. The Simla Municipal Committee has completed the construction of the coolies' quarters at Ladakhi Muhalla at a cost of Rs. 8,977, the Bhera drainage scheme has been finished, and at Dera Ghazi Khan the water-works and the metalling of municipal roads, both of which have been carried out by the Public Works Department, are reported to be virtually complete. The Amritsar committee has done much to improve its water-supply, and it is now reported that a 24 hours' supply is available except during a dry summer. The small municipality of Bahadurgarh has built a grain market.

Among schemes that are still in progress may be mentioned the construction of water-works at Rewari, which plague and floods have both assisted to delay. In Sadhaura work has been started on a project for bazar paving and drainage for which Government has made a grant. In Lala Musa a drainage scheme and in Lyallpur the water-works extension scheme are still in progress. The Lahore municipal committee has at last decided to take in hand the very necessary improvement of its conservancy arrangements and the abolition of the antiquated system of scavenging by private bullock carts. This scavenging will in future be done by municipal agency, the municipality providing its own conservancy carts and filth depôts. The committee has provided Rs. 92,000 and Government Rs. 86,000 for the initiation of this reform. Among the schemes which have had to be definitely postponed until the cost of materials shows some decline are the Karnal extramural drainage and flushing scheme and the Jullundur and Sargodha drainage schemes. Other important schemes which the committees concerned hope to start in the near future are the Moga water-works and drainage scheme, the Khushab water-supply scheme, and the Jhang and Hoshiarpur

drainage schemes. The Multan municipality is contemplating a triple project to include drainage, water-supply and electric supply, but until conditions become more favourable, only portions of the drainage scheme will be taken up.

10. The accounts of a large number of municipalities disclose large closing balances. These are in practically every case explained by the receipt of Government grants or the accumulation of special funds earmarked for definite projects, the postponement of which has been necessitated by war conditions. In many cases the large reserves thus accumulated have been temporarily invested in the War Loan. In the case of the Lahore Municipality an additional reason is found in the unusual financial prosperity that the committee has enjoyed during the year. The Batala Municipality closed with a balance of Rs. 18,155 of which Rs. 11,500 represented a special sum derived from the sale of land. Not a few committees, on the other hand, failed to close their accounts with the prescribed minimum balance. The shortage in the case of Muzaffargarh was small. In Rajanpur the extensive purchase of quinine and losses on the sale of grain to the poor are the causes assigned. This town was one of the worst sufferers in the Province from the malaria epidemic in the autumn of 1917. In Thanesar and Rahon a fall in income is the reason given for deficient closing balances, and concerning the latter municipality the Commissioner remarks that the finances of this decaying town are in a parlous condition. His Honour hopes that prompt steps will be taken to establish its finances on a more satisfactory basis.

The Accountant-General's annual report on the funds of municipalities and notified areas is printed as an Appendix to this report. Where there is any discrepancy in figures, those published in the present report, which have been checked with the latest information, may be considered correct.

Part IV.—General.

11. The monsoon season of 1917 was one of excessive rainfall which not only caused destructive floods in many localities, but also gave rise to unusually severe malaria and an abnormally high death rate in the late autumn. Floods in Gurgaon caused heavy damage and had disastrous effects on communications and trade. The town of Amritsar suffered badly from flooding, and in the Sialkot District and also at Kasur much additional expense was thrown upon local bodies for similar reasons. Plague and cholera were also rife in many parts of the Province, and exceptional measures for their extinction were required in several municipalities, notably Multan, Jagadhri, and those of the Montgomery, Jullundur and Ferozepore districts. It is disappointing to learn that the deaths from plague in Rawalpindi City increased from 490 in the previous year to 501, and that measures taken by the municipality for the extermination of rats have so far proved ineffective.

Many committees opened shops for the sale of cheap grain and salt to the poorer classes, and the management of these has afforded individual members the opportunity of displaying much public spirit as well as administrative ability. In Lahore no less than 33,000 maunds of wheat were sold in these shops.

The Vaccination Act was extended to fourteen municipalities, including nine of the Multan Division, during the year. An amendment of the Act to enable notified areas to apply for extensions of this Act has been passed, and the Lieutenant-Governor would bring to the notice of these bodies the fact that they are now in a position to avail themselves of the benefits of the Act.

12. The reports of Commissioners contain lengthy lists of names of non-official gentlemen whose work in connection with the administration of municipalities and notified areas has merited commendation during the year.

The Lieutenant-Governor's thanks are due to all of these and especially to the following :—

The Hon'ble Pandit Jawahar Lal (Hissar), Rai Sahib Lala Ram Gopal, M.B.E. (Sirsa), Lala Lachmi Narain (Beri), Rai Bahadur Sham Das (Hoshiarpur), Rai Bahadur Pandit Devi Chand, M.B.E. (Jullundur), Lala Bishan Das (Banga), Khan Sahib Chaudhri Fazal Ali, M.B.E. (Gujrat), Mr. John Powell (Murree), the Hon'ble Khan Bahadur Sayyad Mehdi Shah (Gojra), the Hon'ble Sayyad Rajan Shah and Sardar Teja Singh (Multan), Rai Bahadur Diwan Ganpat Rai, C.I.E. (Dera Ghazi Khan), Rai Bahadur Lala Gopal Das and Khan Bahadur Shaikh Ghulam Sadiq (Amritsar) and the Revd. Canon Guilford (Tarn Taran).

ORDER.—Ordered that the copies of the foregoing remarks be forwarded to all Commissioners of Divisions and Deputy Commissioners in the Punjab and the Secretary to Government, Public Works Department, Buildings and Roads Branch, and be submitted to the Government of India in the Education Department.

Ordered, also, that the remarks and a translation of them be published in the *Punjab Government Gazette*, English and Urdu version respectively, and that copies of the Urdu translation be supplied to Deputy Commissioners for the information of the municipal committees.

By order of His Honour the Lieutenant-Governer of the Punjab.

O. F. LUMSDEN,

Financial Secretary to Government, Punjab.

1954 CS—352—23-12-18—SGPP Lahore.

APPENDIX.

PUNJAB.

No. Book 1-1135.

Dated Lahore, the 16th August 1918.

From

F. DUKOFF GORDON, Esq.,

Accountant-General, Punjab,

To

The Hon'ble Mr. J. P. THOMPSON, I.C.S.,

Chief Secretary to Government, Punjab.

Sir,

As required by Article 1384-I of the Civil Account Code, I have the honour to submit a report on the Local Funds in the Punjab for the year 1917-18.

* * * * * * * *

9.—Municipal Funds.

18. There are now in all 103 municipalities and 97 notified areas against 103 and 95, respectively, in 1916-17. The net increase in the number of notified areas is due to the addition of 3 new notified areas, *viz.*, Jhakhal in the Hissar District, Chuharkana in the Gujranwala District, and Nurpur in the Shahpur District and the abolition of Fatehgarh in the Gurdaspur District.

19. The total transactions of these funds are shown in the statement below, the transaction of each fund being shown separately in Annexure E. The figures for 1916-17 are also shown for purposes of comparison :—

Name of Fund.	Opening balance.	Receipts.	Total.	Payments.	Closing balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Municipal Funds ...	27,64,816 0 8	72,29,530 8 0	99,94,346 8 8	71,90,033 10 10	28,04,312 13 10
Notified Areas ...	7,88,146 8 1	6,84,097 9 3	14,72,244 1 4	9,16,850 10 0	5,55,393 7 4
Total, 1917-18 ...	35,52,962 8 9	79,13,628 1 3	1,14,66,590 10 0	81,06,884 4 10	33,59,706 5 2
Total, 1916-17 ...	34,33,249 9 6	69,06,710 15 11	1,03,39,960 9 5	67,86,998 0 8	35,52,962 8 9

The proportion which the closing balance bears to the expenditure varies considerably in different municipalities and notified areas. Instances of very high balances are the Hoshiarpur, Jullundur, Muktsar, Khushab and Dera Ghazi Khan municipalities, Chichawatni and Sillanwali notified areas. On the other hand, there are no less than six municipalities where the closing balances are less than the average monthly expenditure, *viz.*, Ambala, Rahon (Jullundur), Ferozepore, Bhera (Shahpur), Muzaffargarh and Dinga (Gujrat). It would seem that the position of these municipalities might with advantage be strengthened.

20. With the exception of the Lahore and Simla municipalities all municipalities and notified areas bank with the Government treasuries.

I have the honour to be,

Sir,

Your most obedient servant,

F. DUKOFF GORDON,

Accountant-General, Punjab.

ANNEXURE E.

Statement showing the opening balances, total receipts, payments and closing balances of the several municipalities and notified areas in the Punjab for the year 1917-18.

MUNICIPALITIES.

Name of Fund.	Opening balance.	Receipts.	Total.	Payments.	Closing balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Hissar ... Hissar ...	19,171 1 6	55,073 0 6	74,244 2 0	51,513 12 0	22,730 6 0
Hansi ...	13,954 12 5	46,634 8 5	60,589 4 10	49,029 2 9	11,560 2 1
Bliwani ...	34,464 12 7	1,35,108 5 9	1,69,573 2 4	1,42,048 4 9	27,524 13 7
Sirsa ...	19,321 8 11	72,896 4 9	92,217 13 8	64,861 13 9	27,355 15 11
Rohtak ... Rohtak ...	20,937 0 2	76,341 8 4	97,278 8 6	62,685 6 5	34,593 2 1
Jhajjar ...	4,880 11 3	26,939 1 1	31,819 12 4	26,459 12 4	5,360 0 0
Beri ...	10,764 15 4	14,612 11 2	25,377 10 6	17,015 15 4	8,361 11 2
Gohana ...	1,608 8 2	16,663 3 6	18,266 11 8	13,891 0 1	4,375 11 7
Bahadurgarh ...	7,494 3 7	1,10,529 9 9	1,18,023 13 4	84,483 6 3	33,540 7 1
Sonepat ...	16,052 8 2	77,587 2 1	93,639 10 3	80,999 9 6	12,640 0 9
Gurgaon ... Rewari ...	1,14,712 10 6	96,302 12 9	2,11,015 7 3	1,28,357 4 10	82,658 2 5
Palwal ...	16,747 11 8	31,327 6 2	48,075 1 10	42,400 0 2	5,675 1 8
Hodal ...	4,154 5 6	20,442 3 4	24,596 8 10	18,443 10 7	6,152 14 3
Firozpur ...	4,900 3 5	11,131 8 1	16,031 11 6	13,160 3 7	2,871 7 11
Ballabgarh ...	21,033 15 6	22,462 15 1	43,501 14 7	32,846 8 8	10,655 5 11
Faridabad ...	6,433 10 0	11,173 0 6	17,606 10 6	12,679 6 5	4,927 4 1
Karnal ... Karnal ...	81,094 11 1	63,758 9 0	1,44,853 4 1	82,583 14 1	62,269 6 0
Panipat ...	41,347 10 4	86,650 1 5	1,27,997 11 9	76,593 8 2	51,404 3 7
Kaithal ...	16,863 15 4	38,017 3 9	54,881 3 1	38,470 5 7	16,410 13 6
Thanesar ...	2,353 0 7	11,780 1 7	14,133 2 2	12,207 13 0	1,925 5 2
Shahabad ...	3,645 7 3	24,771 0 5	28,416 7 8	22,427 7 8	5,989 0 0
Ambala ... Ambala ...	1,03,097 8 6	1,15,722 10 11	2,18,820 3 5	2,09,095 9 1	9,724 10 4
Jagadhri ...	7,119 0 11	38,435 11 3	45,554 12 2	37,001 0 0	8,553 12 2
Buria ...	2,727 9 1	6,102 3 5	8,829 12 6	7,349 3 9	1,480 8 9
Rupar ...	19,295 9 6	38,965 10 5	58,261 3 11	36,675 10 3	21,585 9 8
Sadhaura ...	10,293 13 10	20,387 8 1	30,681 5 11	15,517 0 4	15,164 5 7
Simla ... Kasumpti ...	10,213 3 9	6,214 6 5	16,427 10 2	10,153 12 3	6,273 13 11
Kangra ... Dharmsala ...	2,732 13 7	9,958 12 0	12,691 9 7	10,255 8 2	2,436 1 5
Hoshiarpur ... Hoshiarpur ...	12,458 15 11	1,19,314 2 6	1,31,773 2 5	59,784 10 8	71,988 7 9
Tanda ...	17,067 5 4	11,542 2 4	28,609 7 8	20,781 9 1	7,827 14 7
Jullundur ... Jullundur ...	1,44,583 15 5	4,83,735 15 4	6,28,319 14 9	1,33,901 9 8	4,94,418 5 1
Kartarpur ...	5,106 7 7	11,618 11 10	16,725 3 5	11,257 8 2	5,467 11 3
Phillaur ...	6,113 4 9	9,816 8 6	15,929 13 3	12,197 11 9	3,732 1 6
Banga ...	12,450 3 11	13,640 9 11	26,090 13 10	12,444 8 8	13,646 5 2
Rahon ...	626 11 4	7,770 6 2	8,397 1 6	8,311 6 7	85 10 11
Nakodar ...	1,187 11 2	15,579 4 10	16,767 0 0	15,269 4 5	1,497 11 7
Nurmahal ...	955 2 3	9,903 2 0	10,858 4 3	8,479 0 1	2,379 4 2
Carried over ...	8,17,967 0 1	19,68,910 3 4	27,86,877 3 5	16,81,633 6 10	11,05,243 12 7

ANNEXURE E—*continued.*

Municipalities—continued.

Name of Fund.	Opening balance.	Receipts.	Total.	Payments.	Closing balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ...	8,17,967 0 1	19,68,910 3 4	27,86,877 3 5	16,81,633 6 10	11,05,243 12 7
Ludhiana ... Ludhiana ...	1,13,579 13 6	1,88,452 11 10	3,02,032 9 4	2,32,188 13 1	69,843 12 3
Ludhiana ... Jagraon ...	14,198 15 9	29,973 13 0	44,172 12 9	33,646 3 6	10,526 9 3
Ludhiana ... Raekot ...	22,631 12 5	15,929 3 4	38,560 15 9	32,428 8 1	6,132 7 8
Ludhiana ... Khanna ...	875 0 1	4,726 4 5	5,601 4 4	3,956 1 7	1,645 2 9
Ferozepore ... Ferozepore ...	45,639 5 11	97,465 11 9	1,43,105 1 8	1,32,765 2 4	10,339 15 4
Ferozepore ... Fazilka ...	44,132 12 0	83,609 6 4	1,27,742 2 4	71,478 11 1	56,263 7 3
Ferozepore ... Muktsar ...	56,768 12 1	67,259 12 8	1,24,028 8 9	40,736 7 1	83,292 1 8
Ferozepore ... Zira ...	2,912 5 2	11,717 4 5	14,629 9 7	13,113 11 7	1,515 14 0
Ferozepore ... Dharmkot ...	6,537 4 10	2,418 13 7	8,956 2 5	3,484 11 2	5,471 7 3
Lahore ... Kasur ...	44,882 3 7	1,78,700 10 7	2,23,582 14 2	1,95,530 7 4	28,052 6 10
Lahore ... Chunian ...	15,617 4 0	29,207 13 7	44,825 1 7	27,965 14 6	16,859 3 1
Lahore ... Khem Karn ...	14,606 4 10	15,137 11 10	29,744 0 8	24,759 11 4	4,984 5 4
Lahore ... Khudian ...	2,480 4 1	2,401 0 0	4,881 4 1	2,747 11 11	2,133 8 2
Amritsar ... Amritsar ...	1,70,599 7 6	12,51,752 8 11	14,22,352 0 5	11,22,494 8 4	2,99,857 8 1
Amritsar ... Jandiala ...	4,666 8 7	16,737 7 8	21,404 0 3	16,163 11 8	5,240 4 7
Amritsar ... Tarn Taran ...	7,044 1 10	7,064 3 9	14,108 5 7	7,228 8 4	6,879 13 3
Gurdaspur ... Gurdaspur ...	4,874 6 4	17,666 6 10	22,540 13 2	16,232 3 6	6,308 9 8
Gurdaspur ... Dinanagar ...	1,952 8 4	10,927 9 1	12,880 1 5	11,273 4 6	1,606 12 11
Gurdaspur ... Pathankot ...	7,537 2 7	28,559 7 0	36,096 9 7	26,550 12 5	9,545 13 2
Gurdaspur ... Batala ...	30,709 1 10	73,490 15 5	1,04,200 1 3	86,015 11 2	18,184 6 1
Gurdaspur ... Dera Nanak ...	3,167 5 6	11,296 11 6	14,464 1 0	12,130 14 9	2,333 2 3
Gurdaspur ... Dalhousie ...	9,358 6 4	28,562 14 11	37,921 5 3	29,683 9 10	8,237 11 5
Sialkot ... Pasrur ...	151 12 9	22,216 4 9	22,368 1 6	18,966 14 0	3,401 3 6
Sialkot ... Sialkot ...	1,34,866 2 1	3,61,333 8 6	4,96,199 10 7	3,87,358 7 3	1,08,841 3 4
Gujranwala ... Gujranwala ...	1,33,801 15 7	3,31,684 1 4	4,65,486 0 11	3,79,735 5 11	85,750 11 0
Gujranwala ... Wazirabad ...	40,132 12 4	84,700 9 10	1,24,833 6 2	73,421 5 2	51,412 1 0
Gujranwala ... Eminabad ...	2,569 6 4	8,192 7 4	10,761 13 8	5,644 10 6	5,117 3 2
Gujranwala ... Akalgarh ...	835 12 1	4,023 10 2	4,859 6 3	4,395 14 5	463 7 10
Gujranwala ... Ramnagar ...	2,401 4 1	4,219 15 1	6,621 3 2	3,490 6 3	3,130 12 11
Gujranwala ... Sharakpur ...	8,247 7 0	8,427 3 9	16,674 10 9	11,467 3 10	5,207 6 11
Rawalpindi ... Rawalpindi ...	54,666 8 4	5,97,864 7 8	6,52,531 0 0	5,75,085 0 2	77,445 15 10
Rawalpindi ... Murree ...	19,176 7 0	91,494 5 11	1,10,670 12 11	81,009 15 1	29,660 13 10
Jhelum ... Jhelum ...	7,399 14 0	1,06,114 13 9	1,13,514 11 9	85,128 0 8	28,386 11 1
Jhelum ... Pind Dadan Khan	2,069 7 7	36,620 15 5	38,690 7 0	36,438 13 2	2,251 9 10
Gujrat ... Gujrat ...	35,236 6 1	57,781 0 4	93,017 6 5	65,237 9 1	27,779 13 4
Gujrat ... Jalalpur ...	3,266 5 10	17,374 13 1	20,641 2 11	18,817 0 10	1,824 2 1
Gujrat ... Dinga ...	350 14 2	8,942 3 4	9,293 1 6	9,166 8 0	126 9 6
Gujrat ... Kunjah ...	5,797 7 4	4,062 3 11	9,859 11 3	5,315 9 10	4,544 1 5
Carried over ...	18,93,708 1 9	58,87,021 9 9	77,80,729 11 6	55,84,887 10 1	21,95,842 1 5

ANNEXURE E—*continued.*

Municipalities—concluded.

Name of Fund.		Opening balance.	Receipts.	Total.	Payments.	Closing balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward	...	18,93,708 1 9	58,87,021 9 9	77,80,729 11 6	55,84,887 10 1	21,95,842 1 5
Shahpur ...	Bhera ...	*17,221 3 4	34,731 2 0	51,952 5 4	48,287 10 10	3,664 10 6
	Khushab ...	24,290 5 5	84,446 7 10	1,08,736 13 3	30,313 9 4	78,423 3 11
	Sahiwal ...	13,197 13 8	19,880 3 9	33,078 1 5	29,073 8 7	4,004 8 10
	Miani ...	12,453 11 0	18,931 15 10	31,385 10 10	22,733 0 4	8,652 10 6
Attock ...	Hazro ...	5,465 2 0	52,838 2 8	58,303 4 8	35,524 14 8	22,778 6 0
	Pindigheb ...	13,527 14 3	27,103 9 3	40,631 7 6	23,504 4 11	17,127 2 7
Mianwali ...	Mianwali ...	24,833 0 3	43,682 1 2	68,515 1 5	41,008 2 2	27,506 15 3
	Isa Khel ...	27,115 2 2	15,181 12 10	42,296 15 0	18,680 10 4	23,616 4 8
	Bhakkar ...	9,157 6 9	23,702 9 10	32,860 0 7	21,669 8 3	11,190 8 4
	Kalabagh ...	3,697 14 4	18,421 4 8	22,119 3 0	16,685 12 4	5,433 6 8
Multan ...	Multan ...	3,77,774 15 2	4,15,108 5 6	7,92,883 4 8	6,95,825 6 8	97,057 14 0
	Shujabad ...	7,214 8 0	25,409 2 11	32,623 10 11	23,409 14 8	9,213 12 3
Muzaffargarh...	Muzaffargarh...	2,006 14 11	16,622 8 7	18,629 7 6	17,333 12 10	1,295 10 8
	Khangarh ...	3,513 1 1	7,409 3 9	10,922 4 10	9,873 6 1	1,048 14 9
	Alipur ...	14,691 1 11	15,651 1 4	30,342 3 3	21,246 9 1	9,095 10 2
	Leiah ...	15,269 12 9	22,867 9 2	38,137 5 11	29,002 5 5	9,135 0 6
	Karor ...	6,302 12 11	8,418 1 10	14,720 14 9	13,769 10 2	951 4 7
Jhang ...	Jhang ...	44,733 14 9	91,029 5 2	1,35,763 3 11	84,679 3 10	51,084 0 1
	Chinot ...	16,139 4 9	43,717 3 4	59,856 8 1	43,093 8 9	16,762 15 4
D.G. Khan ...	D. G. Khan ...	1,38,231 7 6	1,12,824 8 3	2,51,055 15 9	1,06,402 2 10	1,44,653 12 11
	Jampur ...	5,798 2 7	23,362 12 1	29,160 14 8	21,944 0 6	7,216 14 2
	Rajanpur ...	3,257 8 4	16,195 1 8	19,452 10 0	18,226 11 9	1,225 14 3
	Dajil ...	12,086 13 11	11,435 5 6	23,522 3 5	19,255 7 4	4,266 12 1
	Mithankot ...	1,828 2 11	8,589 7 3	10,417 10 2	9,221 9 10	1,196 0 4
Montgomery ...	Montgomery ...	15,532 2 2	56,994 8 7	72,526 10 9	47,459 1 8	25,067 9 1
	Kamalia ...	7,381 2 6	16,977 13 3	24,358 15 9	17,844 10 3	6,514 5 6
	Pakpattan ...	6,612 11 3	13,005 11 4	19,618 6 7	12,650 13 1	6,967 9 6
Lyallpur ...	Lyallpur ...	41,773 12 4	97,971 10 11	1,39,745 7 3	1,26,426 8 3	13,318 15 0
Total	...	27,64,816 0 8	72,29,530 8 0	99,94,346 8 8	71,90,033 10 10	28,04,312 13 10

* Differs from the closing balance for 1916-17 by Rs. 7-11-9 due to subsequent adjustment made by this office by Journal Entry.

ANNEXURE E—*continued.*

Notified Areas.

Name of Fund.		Opening balance	Receipts.	Total.	Payments.	Closing balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Hissar ...	Tohana ...	3,424 4 9	...	3,424 4 9	1,109 5 8	2,314 15 1
	Fatehabad ...	1,562 4 7	1,325 8 3	2,887 12 10	1,860 10 9	1,027 2 1
	Budhlada ...	873 0 7	...	873 0 7	873 0 7	...
	Dabwali ...	18,251 11 5	2,320 5 6	20,572 0 11	10,000 0 0	10,572 0 11
	Jhakhal ...	...	2,375 14 6	2,375 14 6	...	2,375 14 6
Rohtak ...	Mehm ...	1,186 15 4	1,603 5 0	2,790 4 4	1,207 10 7	1,582 9 9
Gurgaon ...	Sohana ...	1,383 6 9	1,925 5 6	3,308 12 3	2,928 5 2	380 7 1
	Farrukhnagar	887 11 1	2,430 10 3	3,318 5 4	3,013 5 2	305 0 2
	Hatim ...	2,919 13 6	1,384 2 11	4,304 0 5	3,392 8 11	911 7 6
	Nuh ...	1,087 1 5	1,443 8 8	2,530 10 1	1,794 14 3	735 11 10
	Hidayatpur ...	850 13 4	3,391 8 11	4,242 6 3	3,361 3 9	881 2 6
Karnal ...	Karnal C. S. ...	1,103 4 7	2,146 14 10	3,250 3 5	2,273 2 6	977 0 11
	Kaithal Mandi	1,292 3 0	2,064 8 3	3,356 11 3	2,136 3 10	1,220 7 5
	Ladwa ...	690 10 0	3,493 12 6	4,184 6 6	3,372 11 3	811 11 3
Ambala ...	Kharar ...	2,741 11 4	5,746 13 7	8,488 8 11	4,988 3 4	3,500 5 7
	Kalka ...	42,825 6 6	14,158 7 5	56,983 13 11	51,360 4 0	5,623 9 11
Kangra ...	Lower Dharmsala.	4,636 6 3	3,313 0 1	7,949 6 4	7,213 6 9	735 15 7
	Kangra ...	1,721 1 6	2,491 4 9	4,212 6 3	4,152 3 9	60 2 6
	Nurpur ...	966 4 9	3,997 7 4	4,963 12 1	2,361 3 1	2,602 9 0
	Palampur ...	353 5 3	892 11 3	1,246 0 6	879 1 2	366 15 4
Hoshiarpur ...	Khanpur ...	874 2 11	1,334 6 6	2,208 9 5	1,713 1 0	495 8 5
	Hariana ...	2,629 3 10	3,651 3 10	6,280 7 8	2,555 8 10	3,724 14 10
	Garhdiwal ...	4,025 7 11	2,278 6 0	6,303 13 11	2,544 12 4	3,759 1 7
	Una ...	647 0 7	3,014 13 9	3,661 14 4	2,576 10 10	1,085 3 6
	Anandpur ...	852 9 6	2,502 6 9	3,355 0 3	2,722 12 6	632 3 9
	Mukerian ...	1,961 8 6	2,191 9 3	4,153 1 9	2,854 15 11	1,298 1 10
	Dasuya ...	2,514 2 10	6,660 10 0	9,174 12 10	6,287 5 8	2,887 7 2
	Miani ...	2,946 7 2	1,453 3 9	4,399 10 11	3,710 10 0	689 0 11
Jullundur ...	Allawalpur ...	345 8 8	1,725 14 0	2,071 6 8	1,591 13 3	479 9 5
	Nawashahr ...	415 4 2	28,916 4 3	29,331 8 5	20,779 3 9	8,552 4 8
Ferozepore ...	Moga ...	26,865 6 7	13,301 2 2	40,166 8 9	27,123 6 8	13,043 2 1
	Abohar ...	99,741 0 10	16,507 0 0	1,16,248 0 10	53,920 11 5	62,327 5 5
	Giddarbaha ...	748 14 0	8,558 5 6	9,307 3 6	2,998 11 6	6,308 8 0
	Guru Har Sahai	3,789 7 1	2,240 14 8	6,030 5 9	5,499 6 3	530 15 6
	Bhucho ...	78 0 0	1,575 8 8	1,653 8 8	1,475 10 11	177 13 9
	Jalalabad ...	1,794 2 6	10,809 1 0	12,603 3 6	6,485 10 8	6,117 8 10
Carried over ...		2,38,985 15 0	1,63,226 3 7	4,02,212 2 7	2,53,118 0 0	1,49,094 2 7

ANNEXURE E—*continued.*

Notified Areas—continued.

Name of Fund.		Opening balance.	Receipt.	Total.	Payment.	Closing balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward	...	2,38,985 15 0	1,63,226 3 7	4,02,212 2 7	2,53,118 0 0	1,49,094 2 7
Lahore ...	Patti ...	5,731 13 1	9,479 12 0	15,211 9 1	11,577 0 1	3,634 9 0
	Pattoke ...	3,745 2 11	5,777 1 8	9,522 4 7	6,613 13 10	2,908 6 9
Amritsar ...	Majitha ...	4,770 8 1	4,373 4 2	9,143 12 3	8,647 15 6	495 12 9
	Ramdas ...	2,477 14 5	2,233 1 0	4,710 15 5	4,200 5 4	510 10 1
Gurdaspur	Behrampur ...	20 4 0	...	20 4 0	20 4 0	...
	Kalanaur ...	21 1 3	...	21 1 3	21 1 3	...
	Sujanpur ...	324 7 11	7,661 13 9	7,986 5 8	6,968 15 6	1,017 6 2
	Sri Gobindpur ...	709 11 6	1,843 11 6	2,553 7 0	1,874 2 3	679 4 9
	Darangla ...	82 14 8	...	82 14 8	82 14 8	...
Sialkot ...	Zaffarwal ...	523 3 4	3,456 5 8	3,979 9 0	3,267 15 2	711 9 10
	Clawinda ...	799 13 6	2,233 10 0	3,033 7 6	2,330 0 6	703 7 0
	Narowal ...	2,160 4 0	5,416 10 0	7,576 14 0	6,789 0 3	787 13 9
	Daud ...	295 12 4	1,003 7 0	1,299 3 4	1,168 1 0	131 2 4
	Badomalli ...	365 10 10	1,628 0 0	1,993 10 10	1,157 3 2	836 7 8
	Kila Sobha Singh ...	0 11 6	...	0 11 6	...	0 11 6
	Jamke ...	2,133 7 5	1,777 7 0	3,910 14 5	2,354 13 10	1,556 0 7
	Daska ...	1,004 3 4	4,537 9 1	5,541 12 5	4 191 7 4	1,350 5 1
	Begowal ...	2,420 5 6	3,958 13 3	6,379 2 9	4,010 4 0	2,368 14 9
	Sambarial ...	873 4 3	2,398 0 0	3,271 4 3	2,433 6 3	837 14 0
	Sahowala ...	1,005 5 3	1,251 6 0	2,256 11 3	1,556 8 3	700 3 0
	Bhopalwala ...	122 8 3	1,253 1 0	1,375 9 3	1,336 10 5	38 14 10
	Mitranwali ...	764 2 8	1,435 12 6	2,199 15 2	1,220 6 7	979 8 7
	Kalaswala ...	618 13 11	1,542 15 6	2,161 13 5	1,763 11 0	398 2 5
Gujranwala.	Hafizabad ...	2,558 12 0	8,136 13 0	10,695 9 0	7,340 13 6	3,354 11 6
	Khangah Dogran ...	2,605 5 7	4,672 0 9	7,277 6 4	3,581 7 4	3,695 15 0
	Kila Didar Singh ...	4,453 6 9	3,073 12 9	7,527 3 6	2,248 15 9	5,278 3 9
	Pindi Bhatian ...	274 7 3	4,485 10 11	4,760 2 2	2,718 13 10	2,041 4 4
	Sohdra ...	422 10 6	1,658 1 9	2,080 12 3	1,773 13 6	306 14 9
	Sangla ...	61,012 1 0	11,966 15 9	72,979 0 9	63,013 11 8	9,965 5 1
	Shahkot ...	3,765 0 6	3,146 2 8	6,911 3 2	3,288 9 2	3,622 10 0
	Nankana Sahib ...	3,036 1 5	2,502 4 6	5,538 5 11	1,820 12 11	3,717 9 0
	Chuhar Kana ...	...	41,577 2 3	41,577 2 3	2,978 10 2	38,598 8 1
Rawalpindi.	Gujar Khan ...	1,253 5 10	3,653 3 6	4,906 9 4	3,710 6 4	1,196 3 0
Jhelum ...	Chakwal ...	3,993 1 1	6,998 9 8	10,991 10 9	6,150 14 9	4,840 12 0
Gujrat ...	Shadiwal ...	59 1 11	2,109 2 9	2,168 4 8	1,681 15 8	486 5 0
	Lalamusa ...	1,230 2 7	1,108 10 0	2,338 12 7	787 7 0	1,551 5 7
	Carried over ...	3,54,620 15 4	3,21,576 10 11	6,76,197 10 3	4,27,800 7 9	2,48,397 2 6

ANNEXURE E—*concluded.*

Notified Areas—concluded.

Name of Fund.		Opening balance.	Receipts.	Total.	Payments.	Closing balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward	...	3,54,620 15 4	3,21,576 10 11	6,76,197 10 3	4,27,800 7 9	2,48,397 2 6
Shahpur ...	Sargodha ...	1,58,665 0 11	52,645 8 10	2,11,310 9 9	1,55,961 0 2	55,349 9 7
	Bhalwal ...	9,733 12 10	8,161 9 1	17,895 5 11	7,782 3 9	10,113 2 2
	Shahpur ...	1,050 9 8	3,393 6 10	4,444 0 6	3,650 12 1	793 4 5
	Shahpur C. S. ...	2,861 5 10	4,707 9 10	7,508 15 8	3,263 0 6	4,245 15 2
	Sillanwali ...	66,659 15 2	2,083 9 3	68,743 8 5	8,697 2 5	60,046 6 0
	Phullarwan ...	6,076 15 6	11,269 1 8	17,346 1 2	11,276 7 1	6,069 10 1
	Nurpur ...	...	1,007 12 0	1,007 12 0	586 10 11	421 1 1
Attock ...	Attock ...	565 13 10	721 11 10	1,287 9 8	629 6 0	658 3 8
	Campbellpur ...	3,284 2 6	12,775 4 4	16,059 6 10	8,162 7 9	7,896 15 1
	Fatehjang ...	404 12 2	1,737 0 0	2,141 12 2	1,390 2 9	751 9 5
	Talagang ...	632 15 1	1,305 4 0	1,938 3 1	1,752 0 0	186 3 1
Multan ...	Kabror ...	3,736 15 2	14,195 11 4	17,932 10 6	15,416 5 3	2,516 5 3
	Jalalpur ...	4,549 12 11	3,432 12 5	7,982 9 4	5,571 9 2	2,411 0 2
	Talamba ...	597 4 5	1,468 4 9	2,065 9 2	1,366 3 0	699 6 2
	Dunyapur ...	767 10 6	1,494 6 1	2,262 0 7	1,625 15 2	636 1 5
Muzaffargarh.	Kot Adu ...	1,415 13 1	4,045 0 6	5,460 13 7	4,056 7 4	1,404 6 3
Jhang ...	Shorkot ...	2,109 3 4	2,439 12 8	4,549 0 0	2,044 5 9	2,504 10 3
Montgomery.	Okara ...	3,860 7 11	6,917 8 7	10,778 0 6	5,140 5 5	5,637 11 1
	Chichawatni ...	1,952 12 0	66,934 7 6	68,887 3 6	12,502 0 0	56,385 3 6
Lyallpur ...	Gojra ...	29,597 7 1	63,010 4 0	92,607 11 1	73,722 4 7	18,885 6 6
	Chiniot Road ...	12,170 1 1	13,351 0 10	25,521 1 11	17,177 6 4	8,343 11 7
	Toba Tek Singh ...	18,571 6 5	33,361 13 8	51,933 4 1	34,320 10 4	17,612 9 9
	Jaranwala ...	37,927 1 8	26,476 10 10	64,403 12 6	39,906 13 10	24,496 14 8
	Tandlianwala ...	51,489 6 9	19,015 2 0	70,504 8 9	64,399 9 10	6,104 14 11
	Samundri ...	14,904 10 11	6,570 1 6	21,474 12 5	8,648 12 10	12,825 15 7
	Total ...	7,88,146 8 1	6,84,097 9 8	14,72,244 1 4	9,16,850 10 0	5,55,393 7 4

ANNEXURE F.

Statement showing the periods for which the accounts of the Local Bodies in the Punjab have been audited by the Examiner, Local Fund Accounts, and certificates received under Article 384-I of the Civil Account Code.

District.	Name of Local Bodies.	Period up to which accounts audited.	District.	Name of Local Bodies.	Period up to which accounts audited.
	MUNICIPAL FUND.			MUNICIPAL FUND—continued.	
Hissar	Hissar ...	May 1917.	Jullundur ...	Kartarpur ...	October 1917.
Do.	Hansi ...	September 1917.	Do. ...	Nawashahr ...	February 1917.
Do.	Bhiwani ...	July 1917.	Do. ...	Phillaur ...	Do.
Do.	Tohana ...	November 1917.	Ludhiana ...	Raekot ...	June 1917.
Rohtak ...	Sonepat ...	April 1917.	Do. ...	Ludhiana ...	October 1917.
Do. ...	Bahadurgarh ...	October 1917.	Ferozepore ...	Jagraon ...	December 1917.
Do. ...	Beri ...	November 1917.	Do. ...	Zira ...	February 1918.
Do. ...	Gohana ...	Do.	Do. ...	Fazilka ...	August 1917.
Do. ...	Jhajjar ...	October 1917.	Ferozepore ...	Ferozepore ...	October 1917.
Do. ...	Rohtak ...	January 1918.	Do. ...	Abohar ...	January 1918.
Gurgaon ...	Rewari ...	April 1917.	Do. ...	Giddarbaha ...	Do.
Karnal ...	Karnal C. S. ...	May 1917.	Do. ...	Muktsar ...	February 1918.
Do. ...	Ladwa ...	Do.	Do. ...	Moga ...	January 1918.
Do. ...	Shahabad ...	July 1917.	Lahore ...	Khem Karn ...	June 1917.
Do. ...	Karnal ...	Do.	Do. ...	Lahore ...	March 1917.
Do. ...	Kaithal ...	August 1917.	Do. ...	Kasur ...	Do.
Do. ...	Thanesar ...	July 1917.	Do. ...	Pattoki ...	January 1918.
Do. ...	Panipat ...	November 1917.	Do. ...	Patti ...	Do.
Ambala ...	Ambala ...	April 1917.	Do. ...	Chunian ...	February 1918.
Do. ...	Sadhaura ...	December 1917.	Amritsar ...	Tarn Taran ...	December 1917.
Do. ...	Rupar ...	Do.	Do. ...	Amritsar ...	March 1917.
Do. ...	Jagadhri ...	Do.	Do. ...	Jandiala ...	December 1917.
Do. ...	Buria ...	Do.	Do. ...	Majitha ...	March 1917.
Do. ...	Kalka ...	January 1918.	Gurdaspur ...	Dera Baba Nanak ...	May 1917.
Simla ...	Simla ...	May 1917.	Do. ...	Dalhousie ...	July 1917.
Do. ...	Kasumpti ...	Do.	Do. ...	Pathankot ...	August 1917.
Kangra ...	Dharmsala ...	June 1917.	Do. ...	Gurdaspur ...	January 1918.
Do. ...	Dharmsala C. S. ...	Do.	Do. ...	Batala ...	December 1917.
Hoshiarpur ...	Hoshiarpur ...	January 1918.	Sialkot ...	Sialkot ...	November 1917.
Do. ...	Tanda ...	February 1918.	Do. ...	Pasrur ...	September 1917.
Jullundur ...	Banga ...	April 1917.	Gujranwala ...	Gujranwala ...	July 1917.
Do. ...	Rahon ...	Do.	Do. ...	Khangah Dogran ...	December 1917.
Do. ...	Jullundur ...	Do.	Do. ...	Wazirabad ...	Do.
			Do. ...	Sangla ...	May 1917.

ANNEXURE F—*continued.*

District.	Name of Local Bodies.	Period up to which accounts audited.	District.	Name of Local Bodies.	Period up to which accounts audited.
MUNICIPAL FUND—continued.			MUNICIPAL FUND—continued.		
Gujranwala ...	Nankana ...	December 1917.	Multan ...	Jalalpur ...	June 1917.
Do. ...	Eminabad ...	January 1918.	Do. ...	Khangarh ...	December 1917.
Do. ...	Sharakpur ...	May 1917.	Do. ...	Multan ...	August 1917.
Rawalpindi ...	Rawalpindi ...	March 1917.	Do. ...	Talamba ...	July 1917.
Do. ...	Gujar Khan ...	October 1917.	Do. ...	Dunyapur ...	Do.
Do. ...	Murree ...	June 1917.	Muzaffargarh ...	Leiah ...	May 1917.
Jhelum ...	Jhelum ...	March 1917.	Do. ...	Alipur ...	June 1917.
Do. ...	Pind Dadan Khan ...	February 1918.	Do. ...	Kot Adu ...	Do.
Gujrat ...	Lalamusa ...	November 1917.	Jhang ...	Jhang ...	July 1917.
Do. ...	Shadiwal ...	July 1917.	Do. ...	Chiniot ...	November 1917.
Do. ...	Jalalpur Jattan ...	November 1917.	Montgomery ...	Montgomery ...	July 1917.
Do. ...	Dinga ...	Do.	Do. ...	Okara ...	December 1916.
Do. ...	Kunjah ...	December 1917.	Do. ...	Pakpattan ...	February 1918.
Do. ...	Gujrat ...	January 1918.	Lyallpur ...	Lyallpur ...	April 1917.
Shahpur ...	Phullarwan ...	November 1917.	Lyallpur ...	Tandlianwala ...	September 1917.
Do. ...	Sahiwal ...	Do.	Do. ...	Chak Jhumra ...	August 1917.
Do. ...	Sillanwali ...	October 1917.	Do. ...	Gojra ...	July 1917.
Do. ...	Miani ...	December 1917.	Do. ...	Jaranwala ...	December 1917.
Do. ...	Bhera ...	Do.	Do. ...	Toba Tek Singh ...	November 1917.
Attock ...	Campbellpur C. S. ...	January 1918.	Do. ...	Samundri ...	December 1917.
Do. ...	Hazro ...	Do.	Dera Ghazi Khan	Dera Ghazi Khan ...	June 1917.
Do. ...	Tallagang ...	December 1917.	Do. ...	Jampur ...	October 1917.
Mianwali ...	Mianwali ...	June 1917.	Do. ...	Rajanpur ...	November 1917.
Do. ...	Bhakkar ...	August 1917.	Do. ...	Mithan Kot ...	November 1917.
Do. ...	Kalabagh ...	September 1916.	Do. ...	Dajal ...	Do.
Do. ...	Isa Khel ...	September 1917.	* * * * * *		

1954 CS—352—23-12-18—SGPP Lahore.

Abstract of Form No. 1 *of the Municipal Fund Returns for the year* 1917-18.

PARTICULARS.		
Number of Municipalities under the Punjab Municipal Act, 1911		100
Population within Municipal limits		1,617,393
Number of towns of which the Municipal Committees are appointed by election only.		*Nil.*
Number of towns of which the Municipal Committees are appointed partly by election and partly by nomination.		70
Number of towns of which the Municipal Committees are appointed by nomination only.		29
Number of towns in which the Deputy Commissioner administers the Municipal Funds.		1
Aggregate number of members of Municipal Committees—		
Ex-officio	226	
Nominated	386	1,154
Elected	542	
Of the above—		
Officials		245
Non-officials		909
Europeans		87
Indians		1,067

1160 CS—316—6-1-19—SGPP Lahore.

FORM No. I.

Statement showing the constitution of the Municipalities in the Punjab during the year 1917-18.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to Chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Hissar ...	1	Hissar ...	The Punjab Municipal Act, III of 1911.	17,162	...	1	...	...	3	3	6	12	3	9	1	11	27	...	...	46	71	65	
	2	Hansi ...		14,576	...	1	...	...	2	1	6	9	2	7	...	9	22	4	18	81·8	78·5	79 2	
	3	Bhiwani ...		31,100	...	1	...	...	2	10	...	12	3	9	...	12	36	5	2	55	60	59	
	4	Sirsa ...		14,629	...	1	...	...	2	1	6	9	2	7	...	9	21	...	...	22·67	77·33	65·18	
Rohtak ...	5	Rohtak ...		19,862	...	1	...	...	2	2	8	12	2	10	1	11	23	...	...	50	70	67	
	6	Jhajjar ...		10,617	...	1	...	...	2	2	8	12	2	10	...	12	15	...	...	96	76	80	
	7	Beri ...		7,798	...	1	...	...	2	9	...	11	2	9	1	10	12	...	...	41	84	76	
	8	Babadurgarh ...		4,990	...	1	...	...	1	2	6	9	1	8	...	9	19	...	...	100	91	92	
	9	Gohana ...		5,438	...	1	...	...	2	1	6	9	2	7	...	9	12	...	...	96	86	88	
	10	Sonepat ...		12,014	...	1	...	...	1	2	6	9	1	8	1	8	16	1	...	87	77	78	
Gurgaon ...	11	Rewari ...		24,780	...	1	...	...	2	2	8	12	2	10	...	12	25	...	...	50	70	66	
	12	Palwal ...		9,485	...	1	...	...	1	2	6	9	1	8	1	8	23	2	...	83	85	84·8	
	13	Firozpur-Jhirka ...		5,719	...	1	...	...	2	1	6	9	2	7	...	9	22	...	...	80	71	73	
	14	Hodal ...		5,468	1	...	...	...	1	8	...	9	1	8	...	9	20	...	...	90	82	83	
	15	Ballabgarh ...		4,053	...	1	...	...	2	7	...	9	2	7	..	9	16	...	...	100	73	79	
	16	Faridabad ...		4,487	1	...	...	...	...	3	6	9	...	9	...	9	21	...	...	...	66	66	
Karnal ...	17	Karnal ...		21,018	...	1	..	...	4	...	8	12	4	8	2	10	21	2	...	41·67	66·67	58·33	
	18	Panipat ...		26,342	...	1	...	...	1	3	8	12	2	10	...	12	23	1	...	72·7	60·8	64·8	
	19	Kaithal ...		12,912	...	1	...	...	2	2	7	11	2	9	...	11	20	...	...	85	76·11	77·73	
	20	Shahabad ...		11,054	...	1	...	...	1	6	...	7	1	6	...	7	24	...	...	58·3	75	72·62	
	21	Thanesar ...		4,719	...	1	...	...	2	7	...	9	2	7	...	9	14	...	...	85·71	87·75	87·30	

Statement showing the constitution of the Municipalities in the Punjab during the year 1917-18—continued.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13.	14	15	16	17	18	19	20	21	22	23	24
Ambala ...	22	Ambala ...	The Punjab Municipal Act, III of 1911.	24,493	...	1	...	...	3	1	8	12	3	9	2	10	68	11	2	13·27	54·41	44·12	
	23	Jagadhri ...		12,045	1	...	...	...	...	3	6	9	...	9	...	9	36	6	...	...	53·09	53·09	
	24	Rupar ...		6,935	...	1	...	...	2	1	6	9	2	7	...	9	21	2	...	76·19	63·94	66·66	
	25	Sadhaura ...		7,774	...	1	...	...	2	1	6	9	2	7	...	9	21	4	...	78·57	65·30	68·25	
	26	Buria ...		4,272	1	...	...	...	...	7	...	7	...	7	...	7	12	...	...	...	77·38	77·38	
Simla ...	27	Simla ...		33,316	...	...	...	1	2	5	...	7	4	3	5	2	48	3	3	3·3	2·3	2·37	
	28	Kasumpti ...		Figures not available.	...	...	...	1	1	...	...	1	1	...	1	...	...	...	...	...	...	...	There is no fully constituted municipal committee for Kasumpti. The Deputy Commissioner alone *ex-officio*, exercises the powers of and constitutes the committee.
Kangra ...	29	Dharmsala ...		2,518	...	1	...	...	4	...	6	10	4	6	2	8	15	...	...	43·3	78·8	64·6	
Hoshiarpur ...	30	Hoshiarpur ...		20,583	...	...	...	1	2	8	10	20	2	18	1	19	20	...	...	20	77	71	
	31	Urmur-Tanda ...		7,016	...	1	...	...	2	1	6	9	2	7	...	9	16	...	...	63	79	76	
Jullundur ...	32	Jullundur ...		55,354	...	1	...	...	2	3	12	17	2	15	1	16	37	1	...	50	75	72·06	
	33	Kartarpur ...		8,631	1	...	...	...	...	3	6	9	...	9	...	9	20	...	...	...	70·5	70·5	
	34	Phillaur ...		5,224	...	1	...	...	1	2	6	9	2	7	...	9	26	...	...	48·08	74·73	68·8	
	35	Nurmahal ...		7,178	...	1	...	...	1	2	6	9	1	8	...	9	21	...	...	52·4	64·9	63·5	
	36	Rahon ...		6,292	...	1	...	...	1	2	6	9	1	8	...	8	14	...	...	92·86	80·36	81·74	
	37	Banga ...		4,602	1	...	...	...	...	2	4	6	...	6	1	6	33	...	...	...	76	76	
	38	Nakodar ...		8,859	...	1	...	...	1	2	6	9	1	8	1	8	21	1	2	80·95	57·14	59·78	

Ludhiana ...	39	Ludhiana ...	The Punjab Municipal Act, III of 1911.	43,152	...	1	...	...	4	5	15	24	4	20	1	23	28	4	3	16	82	71
	40	Jagraon ...		15,039	...	1	...	...	2	1	6	9	2	7	...	9	31	2	1	73	71	72
	41	Raekot ...		7,510	1	...	...	...	1	2	6	9	1	8	...	9	17	1	...	69	66	66·3
Ferozepore ...	42	Ferozepore ...		24,678	...	1	...	...	4	8	9	21	4	17	1	20	67	18	14	12·68	41·88	36·31
	43	Fazilka ...		10,985	...	...	...	1	3	...	6	9	3	6	...	9	52	2	...	56·41	63·78	61·32
	44	Muktsar ...		8,834	...	1	...	...	2	1	6	9	3	6	...	9	29	...	...	75·86	65·03	68·64
	45	Zira ...		4,378	...	1	...	...	2	...	4	6	2	4	...	6	19	...	...	97	82	87
Lahore ...	46	Lahore ...		210,271	...	1	...	...	4	6	20	30	13	17	10	20	26	...	...	42·9	72·4	59·61
	47	Kasur ...		24,783	...	1	...	...	3	2	10	15	3	12	1	14	17	...	...	86·27	76·02	73·07
	48	Khem Karan ...		5,782	...	1	...	...	1	1	4	6	1	5	...	6	16	...	...	100	93	94
	49	Chunian ...		7,151	...	1	...	...	3	1	8	12	3	9	1	11	15	...	1	64·4	65	65
Amritsar ...	50	Amritsar ...		151,339	...	1	...	...	1	8	18	27	1	26	2	25	65	...	...	100	69·1	70·2
Gurdaspur ...	51	Dalhousie ...		2,445	...	...	...	1	4	8	...	12	5	7	9	3	9	...	...	46·6	61·9	55·5
	52	Gurdaspur ...		5,133	...	1	...	...	2	1	6	9	3	6	1	8	14	...	...	66·66	88·09	80·95
	53	Dinanagar ...		4,154	...	1	...	...	2	5	...	7	3	4	...	7	24	...	...	88·8	77·1	82·1
	54	Pathankot ...		7,007	...	1	...	...	2	1	6	9	2	7	...	9	12	...	...	95·83	80·95	84·26
	55	Batala ...		26,430	1	...	...	...	2	3	11	16	2	14	1	15	21	...	1	59·52	77·89	75·59
	56	Dera Baba Nanak		4,555	...	1	...	...	1	2	6	9	1	8	...	9	15	...	...	60	75·8	74·07
Sialkot ...	57	Sialkot ...		48,595	...	1	...	...	3	2	11	16	3	13	1	15	27	...	...	67	81	78
	58	Pasrur ...		7,564	...	1	...	...	2	1	6	9	2	7	...	9	30	...	...	78·3	87·6	85·5
Gujranwala	59	Gujranwala ...		29,472	...	1	...	...	3	4	14	21	3	18	2	19	27	...	...	41·18	71·84	67·46
	60	Wazirabad ...		17,146	...	1	...	...	2	1	6	9	2	7	...	9	11	...	...	86·4	78	80
	61	Eminabad ...		5,526	...	1	...	...	1	1	4	6	1	5	...	6	13	...	...	54	84	79
	62	Sharakpur ...		4,482	...	1	...	...	2	...	4	6	2	4	...	6	12	...	...	87·5	70·8	76·3
Gujrat ...	63	Gujrat ...		18,692	...	1	...	...	2	3	11	16	2	14	...	16	19	1	2	50	73·25	69·93
	64	Jalapur Jattan ...		11,615	1	...	...	...	1	3	8	12	1	11	...	12	44	4	5	63·63	71·98	57·81
	65	Dinga ...		5,352	...	1	...	...	2	1	6	9	2	7	...	9	27	...	...	68·52	71·43	79·78
	66	Kunjah ...		7,090	1	...	...	...	1	2	6	9	1	8	...	9	44	...	10	59·99	78·69	76·51

Statement showing the constitution of the Municipalities in the Punjab during the year 1917-18—concluded.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to Chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Shahpur ...	67	Bhera ...	Act, III of 1911.	15,202	...	1	...	...	3	2	10	15	3	12	...	15	17	1	1	50·98	64·7	61·95	
	68	Miani ...		5,819	...	1	...	...	1	2	6	9	1	8	...	9	15	2	...	69·23	85·57	83·76	
	69	Khushab ...		10,159	...	...	1	...	2	6	...	8	2	6	1	7	13	...	...	88·5	93·6	92·3	
	70	Sahiwal ...		7,658	...	...	...	1	1	8	...	9	1	8	...	9	23	...	1	78·27	80·97	80·67	
	71	Sargodha ...		8,849	...	1	...	...	4	8	...	12	4	8	2	10	13	...	...	57·69	80·77	73·07	
Jhelum ...	72	Jhelum ...		19,698	...	...	...	1	2	3	10	15	2	13	2	13	18	...	...	41·66	41·88	41·79	
	73	Pind Dadan Khan		10,590	...	...	...	1	3	2	10	15	3	12	1	14	17	...	...	64·7	53·43	55·68	
Rawalpindi ...	74	Rawalpindi ...		46,642	...	1	...	...	3	4	14	21	3	18	2	19	36	4	...	15·7	60·2	53·8	
	75	Murree ...		5,076	...	...	...	1	7	7	2	16	7	9	12	4	26	5	...	40·1	39·3	39·7	
Attock ...	76	Hazro ...		9,950	...	...	...	1	3	9	...	12	3	9	1	11	21	...	...	38	76	66	
	77	Pindigheb ...		9,554	...	...	...	1	3	6	...	9	3	6	...	9	16	...	...	64	75	71	
Mianwali ...	78	Mianwali ...		6,224	...	1	...	...	5	10	...	15	5	10	1	14	24	...	...	30·8	67·8	55	
	79	Kalabagh ...		6,654	...	...	...	1	3	6	...	9	3	6	1	8	15	1	...	47	55	52	
	80	Bhakkar ...		5,388	...	...	...	1	3	8	...	11	3	8	...	11	18	...	...	78	58	63	
	81	Isa Khel ...		6,868	...	1	...	...	5	12	...	17	5	12	...	17	12	...	...	40	50	47	
Montgomery ...	82	Montgomery ...		8,129	...	1	...	...	4	3	8	15	4	11	3	12	17	...	...	32	72	61	
	83	Kamalia ...		8,237	...	1	...	...	2	2	8	12	2	10	...	12	14	3	11	95	72	76	
	84	Pakpattan ...		7,915	...	1	...	...	3	6	...	9	3	6	...	9	15	...	...	65	65	65	
Lyallpur ...	85	Lyallpur ...		19,578	...	...	...	1	3	4	4	11	3	8	2	9	19	...	1	49	62	58	
	86	Gojra ...		5,417	..	...	1	...	...	6	...	6	...	6	...	6	20	1	...	...	63·16	63·16	

Jhang	87	Jhang-Maghiana...	The Punjab Municipal	25,914	...	...	...	1	4	2	12	18	4	14	1	17	24	2	2	68·75	65·73	66·4
	88	Chiniot ...		14,085	...	...	...	1	3	1	8	12	3	9	...	12	23	...	...	78·2	71·4	73·2
Multan ...	89	Multan ...		85,747	...	1	...	...	4	4	16	24	5	19	3	21	44	...	...	16·82	73·68	61·83
	90	Shujabad ...		6,334	...	1	...	...	2	3	10	15	2	13	...	15	17	...	...	91·17	53·39	53·43
Muzaffargarh	91	Muzaffargarh ...		4,387	...	1	...	...	3	2	6	11	3	8	...	11	15	...	...	82·22	75	76·97
	92	Khangarh ...		3,350	1	...	...	...	1	2	6	9	1	8	...	9	12	...	...	83·33	58·75	61·5
	93	Alipur ...		3,312	1	...	...	...	3	6	...	9	3	6	...	9	12	...	...	72·22	69·44	70·37
	94	Leiah ...		8,173	...	1	...	...	4	10	...	14	4	10	...	14	21	...	...	36·9	57·14	51·4
	95	Karor ...		3,503	...	...	...	1	3	8	...	11	3	8	...	11	21	...	...	41·27	59	54·16
Dera Ghazi Khan.	96	Jampur ...		6,517	...	...	...	1	2	8	...	10	2	8	...	10	17	...	...	79·41	74·26	75·29
	97	Dajal ...		6,893	...	...	...	1	2	8	...	10	2	8	...	10	12	...	...	70·83	54·17	57·5
	98	Rajanpur ...		3,704	...	...	...	1	3	8	...	11	3	8	...	11	14	...	...	71·43	58·93	62·34
	99	Mithankot ...		2,589	...	...	...	1	2	6	...	8	2	6	...	8	16	...	...	87·5	62·5	68·7
	100	Dera Ghazi Khan		16,853	...	...	...	1	7	14	...	21	7	14	4	17	21	...	...	15·12	66·38	49·30
		Total ...		1,617,393	...	...	...	...	226	386	542	1,154	245	909	87	1,067	2,230	94	80	...	...	...

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Abstract of Form No. II of the Municipal Fund Returns for the year 1917-18.

PARTICULARS.	Amount.	Total.
	Rs.	Rs.
System of municipal taxation in force—		
Octroi in force in 91 towns.		
Tax on houses and lands in 14 towns.		
Tax on animals and vehicles in 18 towns.		
Tax on professions and trades in 4 towns.		
Tolls on roads and ferries in 4 towns.		
Water-rate in 6 towns.		
Lighting rate in 10 town.		
Conservancy (including scavenging and latrine rates) in 4 towns.		
Other taxes—Tax on servants in 3 towns.		
Tax on dogs in 5 towns.		
Tax on shops and stalls at annual fairs in 1 town.		
Terminal tax in 4 towns.		
AMOUNT OF INCOME UNDER EACH HEAD SEPARATELY, BEING THE TOTALS FOR THE PROVINCE.		
Municipal Rates and Taxes—		
Octroi	41,81,177	
Tax on houses and land	3,29,869	
Tax on animals and vehicles	52,059	
Tax on professions and trades	12,783	
Tolls on roads and ferries	15,227	
Water-rate	62,813	
Lighting rate	...	
Conservancy tax	3,855	
Tax on servants	6,749	
Tax on dogs	4,922	
Tax on shops and stalls at annual fairs	93	
Terminal tax	54,166	
		47,23,713
Realizations under Special Acts—		
From cattle-pounds	31,435	
From hackney carriages	20,834	
From licenses for the sale of spirits and drugs	5,025	
Municipal share of local rate	6,231	
Lambardari fees	2,423	
Land revenue	1,219	
		67,167
Revenue derived from Municipal property and powers apart from taxation—		
Rents of lands, houses, serai, dâk bungalows, &c.	3,56,433	
Sale-proceeds of lands and produce of lands, &c.	4,38,202	
Conservancy receipts (other than taxes and rates)	1,70,934	
Fees and revenues from Educational institutions	1,71,0 2	
Ditto Medical ditto	25,551	
Ditto markets and slaughter-houses	44,074	
Ditto tramways	...	
Other fees—Bonded warehouse fees	6,508	
Fairs	1,02,087	
Sale of water	3,05,478	
Copying fees	1,552	

Abstract of Form No. II of the Municipal Fund Returns for the year 1917-18— concluded.

Particulars.	Amount.	Total.
	Rs.	Rs.
Revenue derived from Municipal property and powers apart from taxation— concluded.		
License fees for offensive and dangerous trades	17,506	
Registration fee for sale of cattle	...	
License fees on hand carts	8,520	
Other fees	48,513	
Fees and revenue from Electric Department	4,67,597	
Fines under Municipal and other Acts	40,998	
Interest on investments—		
For general purposes	73,061	
For Educational purposes	1,611	
For Medical purposes	1,997	
Premium on loans	712	
Grants and Contributions—		
From Government—		22,82 334
For general purposes	6,58,778	
For educational purposes	2,16,462	
For medical purposes	69,041	
From Local Funds—		
For general purposes	12,623	
For Educational purposes	25,811	
For Medical purposes	78,870	
From other sources—		
For general purposes	7,179	
For Educational purposes	31,343	
For Medical purposes	11,077	
Miscellaneous—		11,11,184
Recoveries on account of services rendered to private individuals ...	44,499	
Other items	3,22,694	
Total income of the year, excluding opening balance	3,67,193	85,51,591
Extraordinary and Debt—		
Sale-proceeds of Government securities and withdrawals from savings banks	13,001	
Loans—		
From Government	2,10,000	
Raised in the open market	51,000	
Realizations of sinking fund for payment of loans	...	
Advances—		
Permanent	7,903	
Others	8,97,448	
Deposits	1,11,966	
		12,90,318
Total receipts exluding opening balance ...	...	98,41,909
Opening balance on 1st April 1917	...	39,65,670
Grand Total ...	...	1,38,07,579
Incidence of taxation per head of population	...	2-14-8
Ditto total income per head of population	...	5-4-7

Exclusive of investments amounting to Rs. 1,39,916.

1160 CS—316—8-1-19—SGPP Lahore.

Form No. II.

Statement showing the Income of the Municipalities in the Punjab during the year 1917-18.

FORM

Statement showing the Income of the Municipalities

UNDER A

1	1(a)	2	3	4	5	6	7	8	9	10	11	12	13
Names of Division.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	MUNICIPAL RATES								
					Octroi.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
					Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Class IX (Miscellaneous).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA.	HISSAR.	1	Hissar ...	20,487	18,543	897	787	2,714	1,042	864	11,975	833	...
		2	Hansi ...	14,282	17,876	564	390	1,579	501	1,259	5,034	772	253
		3	Bhiwani ...	35,195	39,693	316	2,374	11,719	1,159	1,191	21,095	1,292	2,332
		4	Sirsa ...	19,404	22,618	590	...	2,680	1,369	1,435	8,062	673	...
	ROHTAK.	5	Rohtak ...	21,059	17,670	1,190	1,639	7,941	1,141	...	10,254	1,998	226
		6	Jhajjar ...	4,910	7,885	505	400	958	506	195	4,684	173	...
		7	Beri ...	10,775	5,074	...	388	1,070	138	161	1,763	57	...
		8	Bahadurgarh ...	6,743	4,827	334	288	1,563	137	115	1,936	139	...
		9	Gohana ...	1,620	4,376	224	164	898	521	128	3,004	346	...
		10	Sonepat ...	16,052	11,698	942	341	1,989	528	402	5,417	771	...
	GURGAON.	11	Rewari ...	1,15,228	40,148	2,283	3,447	4,426	...	789	17,994	...	213
		12	Palwal ...	16,786	10,884	394	183	731	1,008	294	3,299	412	...
		13	Firozpur-Jhirka ...	4,916	4,312	389	70	...	85	...	1,223	...	...
		14	Hodal ...	4,213	6,091	258	...	649	...	...	1,923	...	...
		15	Ballabgarh ..	21,081	8,049	108	518	603	75	171	2,402	132	...
		16	Faridabad ...	6,479	4,866	222	203	351	194	126	1,078	48	...
	KARNAL.	17	Karnal ...	81,095	23,978	2,349	1,702	2,302	2,733	986	9,087	991	...
		18	Panipat ...	41,347	21,226	3,882	1,105	2,396	1,325	545	9,289	1,049	...
		19	Kaithal ...	16,864	10,430	1,110	164	1,462	626	361	5,150	683	4
		20	Shahabad ...	4,389	7,224	1,278	447	1,255	1,407	396	3,735	476	...
		21	Thanesar ...	1,609	4,642	...	120	177	617	218	1,619	154	115
	AMBALA.	22	Ambala ...	1,03,733	27,506	1,949	3,187	7,004	1,090	...	15,239	2,495	...
		23	Jagadhri ...	7,325	13,462	...	2,141	1,981	3,593	1,043	5,060	316	12
		24	Rupar ...	19,777	8,244	575	1,104	807	1,276	351	3,603	492	503
		25	Sadhaura ...	10,399	5,079	357	817	686	257	237	2,191	231	...
		26	Buriya ...	2,749	2,447	443	356	74	...	110	792	...	...
	SIMLA.	27	Simla ...	7,64,524	92,982	15,409	11,231	9,428	5,768	7,850	48,682	11,341	1,630
		28	Kasumpti ...	10,213	...	...	...	...	...	...	...	...	...
JULLUNDUR.	KANGRA.	29	Dharmsala ...	2,733	...	...	...	...	...	...	...	...	...
	HOSHIARPUR.	30	Hoshiarpur ...	12,459	17,861	1,505	2,804	2,558	2,859	672	6,552	860	1,560
		31	Urmar Tanda ...	14,012	4,225	695	676	559	635	231	2,171	229	187

14	15	16	17	18	19	20	21	22

AND TAXES.

(*j*) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	37,655	386	401	299	...	...	...	...
...	28,228	...	374	...	...	...	...	...
...	81,171	...	...	...	...	...	...	...
...	37,427	...	762	...	...	...	...	...
1,020	43,079	2,083	...	1,765	...	...	...	...
...	14,806	...	...	...	...	...	...	...
...	8,651	...	...	...	...	...	...	...
...	9,289	...	...	...	...	...	...	...
...	9,661	...	...	...	...	...	...	...
...	22,088	...	...	...	...	...	...	...
...	69,302	...	275	...	...	...	...	...
...	17,205	...	326	...	...	...	...	...
...	6,079	...	...	...	...	...	...	...
...	8,921	...	...	...	...	...	...	...
...	12,055	...	...	...	...	...	...	...
...	7,088	...	118	...	...	...	...	...
...	44,128	...	...	...	...	...	...	...
...	40,817	...	...	...	...	...	...	...
...	19,990	75	...	...	...	...	...	...
...	16,218	...	...	...	...	...	...	...
...	7,662	...	...	...	...	...	...	...
...	58,470	6,522	...	...	...	...	...	...
...	27,607	...	...	...	...	...	...	...
...	16,955	...	...	...	...	...	...	...
...	9,855	...	...	...	...	...	...	...
...	4,222	...	...	...	...	...	...	21
...	2,04,321	2,37,660	8,438	...	...	42,617	...	...
...	...	2,789	168	...	...	460	...	...
...	...	1,966	...	...	...	1,738	...	608
...	37,231	...	...	...	...	...	...	...
...	9,608	...	...	...	...	...	...	...

23	23 (a)	23 (b)	23 (c)	23 (d)	24	25	26	27	27 (a)	27 (b)	27 (c)	27 (d)	28
Municipal Rates and Taxes—*concluded.*						Realizations under Special Acts.							
Other taxes.								*From other sources.*					
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal tax.		Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.		Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	38,741	536	71	...	...	...	...	...	607
...	...	...	...	...	28,602	376	...	...	...	...	...	...	376
...	...	...	...	...	81,171	432	...	...	...	...	...	...	432
...	...	...	...	...	38,189	816	...	...	...	...	...	...	816
...	...	...	...	...	46,927	453	...	...	...	...	...	...	453
...	...	...	...	...	14,806	531	...	...	...	...	...	...	531
...	...	...	...	...	8,651	190	...	...	...	...	...	...	190
...	...	...	...	...	9,289	356	...	...	...	...	...	...	356
...	...	...	...	...	9,661	...	...	...	...	...	...	...	...
...	...	...	...	...	22,088	...	423	...	...	...	...	...	423
...	...	...	...	...	69,577	1,279	...	...	...	...	...	...	1,279
...	...	...	...	...	17,531	437	...	...	...	...	...	...	437
...	...	...	...	...	6,079	298	...	...	...	...	...	...	298
...	...	...	...	...	8,921	262	...	...	...	...	...	...	262
...	...	...	...	...	12,055	...	...	...	...	...	...	...	...
...	...	...	...	...	7,206	...	...	...	...	...	...	...	...
...	...	...	...	...	44,128	...	...	...	...	...	...	...	...
...	...	...	...	...	40,817	138	...	...	...	...	...	...	138
...	...	...	...	...	20,065	338	...	...	...	...	...	...	338
...	...	...	...	...	16,218	...	...	...	...	...	...	...	...
...	...	...	...	...	7,662	...	...	...	...	...	...	...	...
...	...	...	...	...	64,992	275	...	...	...	...	...	...	275
...	...	...	...	...	27,607	...	...	...	...	...	...	...	...
...	...	...	...	...	16,955	497	76	...	...	...	...	...	573
...	...	...	...	...	8,855	122	...	...	...	...	...	...	122
...	...	...	...	...	4,243	...	...	...	...	...	...	...	...
...	3,840	...	...	...	4,96,876	53	...	...	...	...	...	...	53
...	43	...	...	...	3,460	...	...	...	...	...	...	...	...
...				...									
132	38	...	...	...	4,432	340	...	...	...	...	...	...	340
...	...	...	...	...	37,231	359	616	...	...	...	...	...	975
...	...	...	...	...	9,608	191	...	...	...	...	...	...	191

29	30	31	32	33	34	35	36	36 (a)	36 (b)
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Rents of lands, houses, serais, rest-houses, dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,077	283	759	26	628	159	...	...	...	...
598	...	1,012	2,969	40	282	...	...	...	...
1,227	11	522	4,004	55	...	...	...	...	...
869	347	787	4,076	165	371	...	...	...	...
2,663	10,286	359	55	261	392	...	...	...	...
396	17	250	3,948	168	101	...	...	...	...
237	...	60	2,028	...	...	...	...	...	...
143	92,450	80	1,409	4	84	...	...	...	...
625	9	325	2,485	88	101	...	...	...	...
584	20,923	121	4,246	...	763	...	22	...	...
3,375	58	67	334	35	...	...	...	...	...
649	...	142	2,902	14	...	...	...	...	...
869	17	4	457	14	...	...	...	...	...
396	980	44	631	67	...	...	...	...	...
270	...	26	689	...	...	...	...	...	...
1 451	126	190	400	...	256	...	...	...	...
35	...	164	155	...	114	...	...	...	...
115	...	105	4,037	...	137	...	...	...	...
227	504	143	4,604	...	211	...	...	...	...
...	...	88	419	...	75	...	...	...	...
52	...	...	252	...	...	...	...	...	...
1,635	1,253	1,054	104	531	1,531	...	...	...	10,024
45	...	398	5,112	28	...	...	...	...	...
1,044	...	126	8,205	81	1,225	...	...	...	...
122	472	205	101	56	43	...	...	...	...
...	...	...	255	...	...	...	...	...	...
47,481	40,051	...	1,774	11,022	...	2,45,401	...	...	28,265
...	...	...	...	...	...	...	...	...	...
555	1,819	...	84	...	164	...	...	...	...
1,463	245	898	336	266	158	...	...	...	...
...	60	87	...	...	...	...	...	...	...

36 (*e*)	36 (*d*)	36 (*e*)	36 (*f*)	36 (*g*)	36 (*h*)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.							*Interest on investments.*				
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fees and revenue from Electric Department.	Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	377	...	...	...	...	3,309
4	56	...	...	...	...	38	...	...	...	...	4,999
9	...	...	947	...	...	114	293	...	87	...	7,269
...	...	...	...	...	...	137	95	...	17	...	6,864
18	320	...	...	549	...	550	720	...	53	...	16,226
...	...	...	...	17	...	31	...	...	...	...	4,918
1	53	...	...	...	...	2	...	651	...	...	3,032
1	...	...	...	...	...	24	...	...	...	...	94,195
5	...	...	...	...	...	49	...	...	...	...	3,687
60	9	...	...	2	...	4	996	...	...	...	27,730
7	...	...	...	...	...	190	1	...	...	...	4,067
3	...	...	...	...	...	183	15	...	...	...	3,908
...	...	...	...	...	...	43	...	...	...	...	1,404
1	...	...	...	...	...	88	9	...	...	...	2,216
1	...	...	...	...	...	87	112	...	...	...	1,185
1	...	...	...	...	...	71	...	...	...	...	1,495
...	19	...	417	12	...	282	767	140	...	...	2,105
...	...	...	180	...	...	82	335	...	...	...	4,991
8	4	...	...	...	...	9	...	...	...	...	5,710
13	...	...	...	...	...	5	...	...	...	...	600
1	...	...	190	...	...	7	...	...	...	...	502
15	...	...	...	21	...	222	...	179	...	...	16,569
3	...	...	...	...	...	36	...	...	...	9	5,681
4	...	...	...	2	...	54	210	...	...	...	10,951
3	...	...	...	...	...	...	...	...	...	...	1,002
...	...	...	...	...	...	31	...	...	...	9	295
100	261	...	1,031	2,430	2,45,401	2,387	18,494	...	...	...	3,98,697
...	...	...	...	...	...	...	...	...	...	...	3,460
...	27	...	...	...	...	32	...	...	...	...	2,681
6	84	...	...	23	...	652	256	...	...	...	4,387
2	...	...	...	...	...	17	30	...	...	...	196

43	44	45	46	47	48	49	50	51	52

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	676	...	...	...	2,220	...	...	...	2,896
...	788	...	...	...	...	...	...	897	1,685
...	2,349	...	...	...	1,500	...	...	205	4,054
...	1,958	...	...	...	3,606	...	12,792	...	18,356
96	2,324	100	...	...	5,000	...	...	...	7,520
50	2,224	...	...	1,056	1,170	...	...	...	4,500
...	611	...	...	1,082	...	...	...	...	1,693
...	2,445	...	...	944	1,800	...	...	...	5,189
...	451	...	...	963	1,368	...	...	...	2,782
...	522	...	...	666	...	...	...	...	1,188
...	3,306	100	...	...	430	...	...	106	3,942
...	1,157	50	...	750	480	...	...	53	2,490
...	1,363	...	...	250	480	...	...	...	2,093
...	1,822	1,446	...	400	800	...	...	428	4,896
...	...	1,661	...	...	400	...	...	...	2,061
...	1,177	...	...	400	...	...	...	...	1,577
...	1,231	110	...	...	...	...	...	...	1,341
30,600	1,328	...	...	840	...	...	...	...	32,168
380	2,998	20	...	432	...	...	4,871	...	8,701
...	2,765	100	...	518	...	...	...	...	3,383
...	1,695	...	...	386	...	...	...	...	2,081
...	1,470	280	...	...	4,466	...	...	45	6,261
250	2,442	...	...	660	1,900	...	...	45	5,297
...	3,289	...	...	1,000	2,172	...	...	66	6,527
...	788	...	...	...	1,157	...	...	...	1,945
...	1,088	20	...	430	...	21	...	...	1,559
99,748	14,304	1,500	...	...	...	...	...	...	1,15,552
2,750	...	...	...	...	...	...	...	...	2,750
1,600	597	...	100	...	...	...	...	...	2,297
63,180	2,935	...	...	...	1,750	...	...	...	67,865
...	...	...	...	...	...	...	...	...	...

53	54	55	56	57	58	59	60
Miscellaneous.			Total income of year, excluding opening balance.	Entr			
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawal from savings bank.	*Loans.*		Realizations of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	570	570	46,123	...	...	...	...
522	1,503	2,025	37,687	...	...	...	...
...	1,003	1,003	93,929	...	...	...	...
...	1,221	1,221	65,446	...	...	...	...
...	834	834	71,960	...	...	...	...
...	139	139	24,894	...	...	...	...
...	23	23	13,589	...	...	...	...
...	1,825	1,825	1,10,854	...	...	...	...
...	18	18	16,148	...	...	...	...
...	264	264	51,693	13,000	...	...	...
6	1,076	1,082	79,947	...	...	...	...
...	184	184	24,550	...	...	...	...
...	100	100	9,974	...	...	...	...
...	40	40	16,335	...	...	...	...
20	467	487	15,788	...	...	...	...
...	...	...	10,278	...	...	...	...
250	1,515	1,765	49,339	...	...	...	...
...	209	209	78,323	...	...	...	...
...	294	294	35,108	...	...	...	...
...	151	151	20,352	...	...	...	...
...	46	46	10,291	...	...	...	...
17	1,913	1,930	90,027	...	...	...	...
...	169	169	38,754	...	...	...	...
98	1	99	35,105	...	...	...	...
...	318	318	13,242	...	...	...	...
...	...	...	6,097	...	...	...	...
153	14,397	14,550	10,25,728	...	...	...	...
...	5	5	6,215	...	...	...	...
120	18	138	9,938	...	...	...	...
...	269	269	1,10,727	...	...	...	...
...	50	50	10,045	...	...	...	...

No. II.

in the Punjab during the year 1917-18.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	338	979	1,317	47,440	67,927	2 4 1	2 11 0	
...	...	...	...	37,687	51,969	1 15 5	2 9 5	
...	...	...	...	93,929	1,29,124	2 9 9	3 0 4	
...	1,632	...	1,632	67,078	86,482	2 9 9	3 1 8	
...	315	1,591	1,906	73,866	94,925	2 5 10	3 10 0	
...	...	...	...	24,894	29,804	1 6 3	2 5 6	
...	...	109	109	13,698	24,473	1 1 9	1 11 10	
...	...	223	223	1,11,077	1,17,820	1 13 9	22 3 5	
...	...	...	...	16,148	17,768	1 12 5	2 15 6	
...	...	10,914	23,914	75,607	91,659	1 13 5	4 4 10	
...	...	472	472	80,419	1,95,647	2 12 9	3 3 7	
...	...	...	...	24,550	41,336	1 13 7	2 9 5	
...	...	...	...	9,974	14,890	1 1 0	1 11 11	
...	...	...	...	16,385	20,548	1 10 1	2 15 10	
...	...	...	...	15,788	36,869	2 15 7	3 14 4	
...	31	9	40	10,318	16,797	1 9 8	2 4 9	
...	...	455	455	49,794	1,30,889	2 1 7	2 5 7	
...	...	...	...	78,323	1,19,670	1 8 9	2 15 7	
...	...	...	...	35,108	51,972	1 8 10	2 11 6	
...	...	...	...	20,352	24,741	1 7 6	1 13 6	
...	...	...	...	10,291	11,900	1 10 0	2 2 11	
...	2,121	...	2,121	92,148	1,95,881	2 10 5	3 10 9	
...	455	...	455	39,209	46,534	2 4 8	3 3 6	
...	204	...	204	35,309	55,086	2 7 1	5 1 0	
...	5,695	...	5,695	18,937	29,336	1 4 3	1 11 3	
38	31	...	69	6,166	8,915	0 15 11	1 6 10	
1,500	36,729	795	39,024	10,64,752	18,29,276	14 14 7	28 1 4	
...	...	...	...	6,215	16,428	...	...	
...	20	...	20	9,958	12,691	1 12 5	3 15 1	
...	26	...	26	1,10,753	1,23,212	1 12 11	5 6 0	
...	...	...	...	10,045	24,057	1 5 11	1 6 11	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1(a)	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	MUNICIPAL RATES								
					Octroi.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
					Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Class IX (Miscellaneous).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR.	JULLUNDUR.	32	Jullundur ...	1,44,584	41,790	3,840	6,005	6,975	3,224	1,854	16,368	3,850	1,270
		33	Kartarpur ...	5,152	5,149	219	421	1,107	231	249	1,380	117	85
		34	Phillaur ...	6,113	2,677	715	336	398	156	166	823	78	44
		35	Nurmahal ...	991	4,669	151	597	468	452	217	1,148	119	29
		36	Rahon ...	644	2,423	225	240	328	330	191	1,112	146	81
		37	Banga ...	12,536	3,842	128	606	415	464	272	2,350	372	79
		38	Nakodar ...	1,211	4,716	323	451	784	844	177	1,663	197	203
	LUDHIANA.	39	Ludhiana ...	1,13,580	49,841	2,847	3,642	11,893	2,790	1,936	22,111	3,965	2,637
		40	Jagraon ...	14,342	9,586	393	549	1,868	952	364	5,697	833	...
		41	Raekot ...	22,823	5,335	248	210	610	253	183	3,725	400	...
	FEROZEPORE.	42	Ferozepore ...	45,639	27,136	841	3,934	4,780	1,838	1,776	12,444	2,032	1,962
		43	Fazilka ...	44,406	...	...	...	...	...	...	...	...	...
		44	Muktsar ...	56,903	..	...	...	...	...	...	...	...	...
		45	Zira ...	2,912	4,284	85	468	384	206	94	1,660	123	184
LAHORE.	LAHORE.	46	Lahore ...	2,54,595	3,33,086	45,502	51,472	81,269	26,004	15,703	99,583	44,002	1,24,756
		47	Kasur ...	44,832	28,164	3,159	3,234	5,386	2,901	827	12,894	3,317	870
		48	Khem Karan ...	14,638	4,397	293	176	991	242	104	2,024	73	32
		49	Chunian ...	15,617	8,399	341	1,419	1,021	834	133	3,295	337	174
	AMRITSAR.	50	Amritsar ...	1,73,906	2,12,100	7,219	38,495	30,883	63,212	8,230	60,730	28,354	22,960
	GURDASPUR.	51	Dalhousie ...	9,358	...	...	...	...	...	...	...	...	...
		52	Gurdaspur ...	4,874	4,955	1,180	239	730	354	239	4,894	...	...
		53	Dinanagar ...	2,272	4,560	145	290	664	107	341	1,262	308	...
		54	Pathankot ...	7,619	6,875	654	766	814	311	857	2,370	147	242
		55	Batala ...	30,709	19,103	1,372	1,995	2,763	941	773	9,095	2,165	305
		56	Dera Baba Nanak ...	3,224	4,263	149	396	915	235	248	1,597	297	212
	SIALKOT.	57	Sialkot ...	1,34,866	78,248	9,263	14,940	21,211	4,875	5,676	53,476	11,081	5,158
		58	Pasrur ...	152	4,639	678	688	1,079	262	187	3,209	215	297

14	15	16	17	18	19	20	21	22

AND TAXES.

(j) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	85,176	...	...	...	...	...	...	...
...	8,958	...	...	...	...	...	...	...
150	5,543	...	...	...	...	...	...	...
...	7,850	...	...	...	...	...	...	...
...	5,076	...	...	...	...	...	...	...
...	8,528	...	...	...	...	...	...	...
...	9,358	...	...	...	...	...	...	...
380	1,02,042	...	...	...	...	...	...	...
...	20,242	...	...	...	...	...	...	...
...	10,964	...	...	...	...	...	...	...
...	56,743	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	7,438	...	...	...	...	...	...	...
* 350	8,21,677	...	21,801	...	...	...	...	...
...	60,752	...	...	...	...	...	...	...
...	8,332	...	...	...	...	...	...	...
...	15,953	...	...	...	...	...	...	...
330	4,72,513	...	13,606	...	...	...	...	...
...	...	8,187	256	...	...	3,074	...	2,844
...	12,591	...	...	...	...	...	...	...
...	7,677	...	...	...	...	...	...	...
...	13,036	...	...	...	294	...	...	...
...	38,512	1,212	186	...	...	...	...	...
...	8,407	...	...	...	...	...	...	...
415	2,03,933	...	1,653	...	126	...	...	...
...	11,204	...	...	...	...	...	...	...

23	23 (a)	23 (b)	23 (c)	23 (d)	24	25	26	27	27 (a)	27 (b)	27 (c)	27 (d)	28
Municipal Rates and Taxes—*concluded.*						Realizations under Special Acts.							
Other taxes.								*From other sources.*					
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal tax.		Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.		Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	85,176	475	909	...	...	...	...	...	1,384
...	...	...	...	...	8,958	118	...	...	...	...	...	...	118
...	...	...	...	...	5,543	415	...	...	...	...	...	...	415
...	...	...	...	...	7,850	302	...	...	...	...	...	...	302
...	...	...	...	...	5,076	539	...	...	...	...	...	...	539
...	...	...	...	...	8,528	301	...	...	...	...	...	...	301
...	...	...	...	...	9,358	219	...	...	...	...	...	...	219
...	...	...	...	...	1,02,042	1,551	590	...	...	...	...	...	2,141
...	...	...	...	...	20,242	404	63	...	...	...	...	...	467
...	...	...	...	...	10,964	380	...	...	...	...	...	...	380
...	...	...	...	...	56,743	...	422	...	...	...	...	...	422
...	...	...	20,580	...	20,580	1,471	...	...	...	...	...	...	1,471
...	...	...	22,274	...	22,274	...	370	...	...	...	...	...	370
...	...	...	...	...	7,438	...	681	...	...	...	...	...	681
...	...	...	...	...	8,43,478	1,007	5,725	...	5,680	...	...	...	12,412
...	...	...	...	...	60,752	650	...	...	...	...	...	...	650
...	...	...	...	...	8,382	195	...	...	...	...	...	...	195
...	...	...	...	...	15,953	349	...	...	...	...	...	...	349
...	...	...	...	...	4,86,119	1,530	1,505	...	...	...	...	...	3,035
908	288	...	...	...	15,557	...	...	...	...	...	1,219	...	1,219
...	...	...	...	...	12,591	1,314	82	...	...	...	...	...	1,396
...	...	...	...	...	7,677	...	30	...	...	...	...	...	30
...	...	...	...	...	13,330	2,429	191	...	...	...	...	...	2,620
...	...	...	...	...	39,910	...	285	...	...	...	...	...	285
...	...	...	...	...	8,407	...	...	...	...	...	...	...	...
...	...	93	...	...	2,05,810	699	223	...	...	...	...	...	922
...	...	...	...	...	11,204	...	11	...	...	...	...	...	11

29	30	31	32	33	34	35	36	36 (*a*)	36 (*b*)
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.									
Rents of lands, houses, serais, rest-houses, dák-bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,037	2,950	1,785	199	626	509	...	...	6,798	...
11	110	208	...	63	...	...	...	...	...
918	380	81	...	6	99	...	...	...	...
9	14	100	...	...	16	...	...	...	...
48	...	300	...	...	...	...	4	...	...
101	...	200	...	...	21	...	...	...	...
286	1,961	326	...	...	42	...	...	...	...
9,766	169	5,976	110	277	772	...	...	166	11,396
3,317	...	325	...	139	...	...	...	...	...
1,374	438	386	...	44	...	...	...	...	...
9,072	453	2,334	242	277	792	...	...	...	...
18,004	20,302	50	5,033	377	261	...	...	...	...
2,626	810	109	601	200	247	...	...	9,716	50
623	114	50	...	...	...	...	...	1,557	...
67,177	13,033	21,597	4,442	...	9,459	...	...	...	1,75,417
2,076	59,637	5,391	10,858	121	547	...	...	...	...
...	...	1,162	175	...	...	...	...	...	...
1,420	4,715	1,060	4,792	...	...	...	...	...	...
30,791	71,530	49,465	2,591	2,427	1,015	...	...	62,516	59,453
2,864	4,566	40	...	1,572	432	...	...	...	...
1,254	326	659	...	...	...	...	...	...	...
164	52	275	..	153	...	...	...	...	...
1,286	369	500	2,845	300	126	...	...	...	...
6,568	300	2,592	11,039	105	...	...	...	...	...
245	...	635	...	142	264	...	...	...	...
6,939	3,500	19,140	617	130	449	...	2,099	5,809	7,612
372	1,520	83	277	...	44	...	...	...	...

36 (e)	36 (d)	36 (e)	36 (f)	36 (g)	36 (h)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.							*Interest on investments.*				
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fees and revenue from Electric Department.	Fines under Municipal and other Acts	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	692	...	...	...	...	869	...	...	...	...	16,465
3	...	...	...	385	...	80	27	...	85	...	922
2	29	...	...	89	...	26	18	...	70	...	1,718
4	...	...	..	24	...	23	...	...	52	...	242
2	...	...	...	5	...	8	...	...	70	...	437
...	...	...	...	74	...	30	...	...	18	...	444
...	...	...	...	121	...	38	...	...	70	...	2,845
35	296	...	...	...	...	435	...	...	17	489	29,904
10	...	...	...	35	...	283	...	...	...	...	4,109
4	...	...	...	...	...	...	142	...	...	...	2,388
46	30	...	...	932	...	536	1,035	...	70	...	15,819
9	56	...	...	719	...	321	78	...	17	...	45,227
42	...	...	...	...	...	262	412	...	...	...	15,075
...	...	...	...	...	..	73	...	...	...	...	2,417
242	2,664	...	4,669	...	...	11,404	24,795	...	...	...	3,34,899
25	75	...	...	...	...	372	3,500	...	52	...	82,654
...	...	...	...	...	...	30	102	...	...	...	2,069
1	...	...	...	...	...	76	...	...	...	...	12,064
346	5,536	...	...	39,551	2,22,196	7,187	1,198	...	...	...	5,55,802
2	103	...	22	23	...	206	32	...	...	...	9,862
1	174	...	...	...	...	78	...	...	...	...	2,492
8	178	...	...	...	...	50	...	...	17	...	897
10	1:4	...	...	894	...	65	...	...	...	...	6,529
...	564	...	...	...	...	291	...	...	...	...	21,459
...	76	...	...	...	...	24	41	...	...	...	1,427
...	646	...	...	15	...	240	3,574	...	71	...	50,341
...	11	...	...	...	...	14	...	...	...	...	2,321

43	44	45	46	47	48	49	50	51	52
Grants and Contributions (for general and special purposes).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,50,000	2,317	250	9,545	...	4,000	2,000	...	132	1,68244
...	...	50	...	...	781	...	...	360	1,191
376	...	...	...	...	728	...	...	290	1,394
57	...	50	...	...	600	...	...	102	809
61	...	...	...	...	700	...	...	109	870
61	...	...	...	...	...	608	...	1,188	1,857
301	...	50	...	...	800	...	...	61	1,212
4,000	8,491	...	400	...	3,982	...	...	83	16,956
...	...	...	...	...	300	700	...	...	1,000
...	...	...	...	...	700	...	...	84	784
...	2,804	...	...	...	...	...	...	...	2,804
...	1,714	...	...	...	...	...	8,102	...	9,816
26,097	1,970	...	...	500	1,000	400	...	...	29,967
200	...	...	...	...	500	...	...	293	993
1,27,070	18,319	9,000	...	...	...	...	...	110	1,54,499
...	1,792	500	...	30	1,446	...	...	...	3,768
...	1,784	...	...	168	...	...	...	...	1,952
...	699	...	...	96	800	...	...	196	1,791
46,000	25,276	100	...	...	...	...	...	4,115	75,491
...	...	...	...	...	...	...	...	...	...
...	333	...	91	...	...	...	...	...	424
...	...	...	...	...	...	...	...	...	...
1,386	528	300	...	...	...	...	...	...	2,214
...	5,481	...	...	...	...	...	...	186	5,667
...	...	...	...	...	610	...	...	...	610
3,010	12,117	...	648	...	5,000	...	...	...	20,775
2,231	1,155	...	...	...	2,500	...	...	...	5,886

53	54	55	56	57	58	59	60
Miscellaneous.				Ente			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	*Loans.*		Realizations of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
470	1,072	1,542	2,72,811	...	2,00,000	...	...
...	121	121	11,310	...	...	...	...
...	28	...	9,098	...	...	...	...
...	69	69	9,272	...	...	...	...
...	15	15	6,937	...	...	...	...
...	301	301	11,431	...	...	...	...
...	76	76	13,710	...	...	...	...
2,866	1,497	4,363	1,55,406	...	...	...	...
...	280	280	26,098	...	...	...	...
...	37	37	14,553	...	...	...	...
...	1,771	1,771	77,559	...	...	...	...
54	242	296	77,390	...	...	...	...
...	203	203	67,889	...	...	...	...
...	412	412	11,941	...	...	...	...
33,956	12,452	46,408	13,91,696	...	...	...	...
2	551	553	1,48,377	...	...	...	...
...	37	37	12,585	...	...	...	...
...	1,679	1,679	31,836	...	...	...	...
24	43,056	43,080	11,63,527	...	...	...	...
19	134	153	26,791	...	...	...	...
...	551	551	17,454	1	...	...	...
368	46	409	9,018	...	...	...	...
...	831	831	25,524	...	...	...	...
...	1,629	1,629	68,950	...	...	...	...
...	416	416	10,860	...	...	...	...
423	3,582	4,005	2,81,853	...	...	...	...
101	1,194	1,295	20,717	...	...	*1,000	...

* Loan taken from District Board, Sialkot, without the information of Government.

No. II.

in the Punjab during the year 1917-18.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	2,185	2,02,185	4,74,996	6,19,580	1 8 7	4 14 10	
...	...	...	...	11,310	16,462	1 0 7	1 4 11	
...	...	...	...	9,098	15,211	1 0 11	1 11 1	
...	...	51	51	9,323	10,314	1 1 6	1 4 8	
...	...	...	...	6,937	7,581	0 12 10	1 1 7	
...	...	...	...	11,431	23,967	1 13 0	2 7 8	
...	...	...	...	13,710	14,921	1 0 11	1 8 8	
3,240	...	445	3,685	1,59,091	2,72,671	2 5 10	3 9 7	
473	...	489	962	27,060	41,402	1 5 6	1 11 9	
...	300	...	300	14,853	37,676	1 7 4	1 15 0	
...	33	...	33	77,592	1,23,231	2 4 9	3 2 3	
...	...	...	...	77,390	1,21,796	1 14 0	7 0 9	
...	172	...	172	68,061	1,24,964	2 8 4	7 10 11	
...	...	...	...	11,041	14,853	1 11 2	2 11 7	
...	8,36,026	41,681	8,77,707	22,69,403	25,23,998	4 0 2	6 9 10	
...	...	48	48	1,48,425	1,93,307	2 7 2·6	5 15 9·5	
50	260	...	260	12,845	27,483	1 7 3	2 3 8	
191	...	...	191	32,027	47,644	2 3 8½	4 7 2	
...	9,496	21,600	31,096	11,94,623	13,68,529	3 3 4	7 11 0	
...	...	1,772	1,772	28,563	37,921	6 5 9	10 15 3	
86	...	...	86	17,541	22,415	2 7 2	3 6 4	
217	...	...	217	9,230	11,502	1 13 6	2 2 8	
...	113	159	272	25,796	33,415	1 14 5	3 10 3	
552	...	...	552	69,502	1,00,211	1 8 2	2 9 9	
115	...	200	315	11,175	14,399	1 13 6	2 6 2	
...	135	2,816	2,951	2,84,804	4,19,670	3 2 10	4 11 10	
...	1,000	...	1,000	21,717	21,869	1 7 8	2 11 10	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1(a)	2	3	4	5	6	7	8	9	10	11	12	13
					MUNICIPAL RATE								
					Octroi.								
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Class IX (Miscellaneous).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAHORE—CONCLUDED.	GUJRANWALA.	59	Gujranwala ...	1,34,007	43,445	1,804	8,055	8,714	3,620	2,236	31,729	2,794	1,806
		60	Wazirabad ...	40,132	20,857	915	2,610	3,507	1,276	983	6,768	873	...
		61	Eminabad ...	2 891	3,402	101	319	594	127	132	1,087	95	..
		62	Sharakpur ...	8,247	3,107	28	152	254	85	49	1,106	24	...
	GUJRAT.	63	Gujrat ...	35,236	18,164	1,754	2,264	4,627	819	439	5,914	1,401	...
		64	Jalalpur Jattan...	3,415	7,028	448	1,540	1,798	297	243	2,108	273	357
		65	Dinga ...	572	2,847	125	280	1,110	255	88	1,307	211	...
		66	Kunjah ...	5,828	1,641	160	146	261	120	42	527	36	...
	SHAHPUR.	67	Bhera ...	17,119	12,549	708	2,074	3,130	1,901	297	7,796	590	302
		68	Miani ...	12,506	5,731	465	1,241	1,266	203	156	3,035	92	...
		69	Khushab ...	24,433	6,977	523	1,020	1,059	656	155	4,370	146	19
		70	Sahiwal ...	13,374	5,695	154	932	913	843	26	2,624	706	1
		71	Sargodha ...	1,57,287	...	...	...	...	...	...	...	...	...
RAWALPINDI.	JHELUM.	72	Jhelum ...	6,479	26,199	1,912	3,304	6,020	1,678	1,449	10,208	1,284	1,587
		73	Pind Dadan Khan	2,216	8,558	787	3,559	1,967	702	550	3,302	634	...
	RAWALPINDI.	74	Rawalpindi ...	55,273	1,24,920	8,997	14,546	24,345	8,528	13,718	47,479	19,377	...
		75	Murree ...	19,177	...	...	...	...	...	...	...	...	...
	ATTOCK.	76	Hazro ...	8,183	10,434	230	1,486	1,959	746	18	4,642	333	248
		77	Pindigheb ...	13,630	5,464	268	1,180	1,472	379	362	2,080	153	...
	MIANWALI.	78	Mianwali ...	25,000	9,251	237	794	1,605	853	818	7,382	312	386
		79	Kalabagh ...	5,031	6,219	341	671	1,419	396	190	3,591	162	...
		80	Bhakkar ...	9,244	7,211	229	654	750	586	168	3,176	117	...
		81	Isa Khel ...	27,143	3,785	235	265	542	184	116	2,557	64	...
MULTAN.	MONTGOMERY.	82	Montgomery ...	15,824	15,819	759	747	1,100	541	388	8,734	1,521	1,230
		83	Kamalia ...	8,078	6,448	110	453	1,570	460	...	1,976	194	436
		84	Pakpattan ...	6,665	5,604	263	527	851	128	68	1,919	299	...

14	15	16	17	18	19	20	21	22
AND TAXES.								
(j) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine-rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,04,203	...	942	...	...	...	...	...
...	37,789	...	...	...	...	...	...	...
...	5,857	...	...	...	...	...	...	...
...	4,804	...	...	...	...	...	...	...
...	35,382	...	...	1,550	...	...	...	...
...	14,092	...	...	...	...	...	...	...
...	6,223	...	...	365	...	...	...	...
...	2,933	...	...	...	...	...	...	...
...	29,347	...	...	...	...	...	...	...
...	12,189	...	...	...	...	...	...	...
...	14,925	...	...	...	...	...	...	...
...	11,894	...	...	...	...	...	...	...
...	...	11,732	1,411	8,804	3,415	4,524	...	...
...	53,641	...	...	...	...	...	...	194
...	20,009	...	...	...	...	...	...	...
4,917	2,66,827	...	...	...	...	...	...	...
...	...	15,153	299	...	11,392	10,400	...	...
...	20,126	...	...	...	...	...	...	...
...	11,358	...	...	...	...	...	...	...
...	21,138	...	...	...	...	...	...	...
...	12,989	...	...	...	...	...	...	...
...	12,891	...	...	...	...	...	...	...
...	8,048	...	...	...	...	...	...	...
113	30,952	...	...	...	...	...	...	188
...	11,647	...	...	...	...	...	...	...
...	9,659	...	...	...	...	...	...	...

23	23 (a)	23 (b)	23 (c)	23 (d)	24	25	26	27	27 (a)	27 (b)	27 (c)	27 (d)	28
Municipal Rates and Taxes—*concluded.*						Realizations under Special Acts.							
Other taxes.								*From other sources.*					
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal tax.		Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rate.	Lambardari fees.	Land revenue.		Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	1,05,145	620	...	...	...	...	...	...	620
...	...	...	...	...	37,789	361	...	...	...	...	...	...	361
...	...	...	...	...	5,857	107	...	...	...	...	...	...	107
...	...	...	...	...	4,804	305	...	...	...	...	...	...	305
...	...	...	...	...	36,932	237	...	...	...	...	...	...	237
...	...	...	...	...	14,092	97	...	...	...	...	...	...	97
...	...	...	...	...	6,588	230	...	...	...	...	...	...	230
...	...	...	...	...	2,933	196	...	...	...	...	...	...	196
...	...	...	...	...	29,347	559	...	...	...	...	...	...	559
...	...	...	...	...	12,189	202	12	...	...	...	...	...	214
...	...	...	...	...	14,925	258	...	33	...	...	...	...	291
...	...	...	...	...	11,894	206	...	...	...	...	...	...	206
...	...	...	...	...	29,386	...	...	...	...	1,856	...	...	1,856
...	...	...	...	...	53,835	562	82	...	...	...	...	...	644
...	...	...	...	...	20,009	216	112	...	...	...	...	...	328
...	...	...	...	...	2,66,827	1,148	3,852	...	...	...	...	...	5,000
5,709	713	...	...	...	43,666	270	...	...	...	567	...	...	837
...	...	...	...	...	20,126	231	919	...	...	...	...	...	1,150
...	...	...	...	...	11,358	78	...	...	...	...	...	...	78
...	...	...	...	...	21,138	...	...	...	...	...	...	...	...
...	...	...	...	...	12,989	...	...	...	...	...	...	...	...
...	...	...	...	...	12,891	...	...	...	...	...	...	...	...
...	...	...	...	...	8,048	...	...	...	...	...	...	...	...
...	...	...	...	...	31,140	710	...	...	...	...	...	...	710
...	...	...	...	...	11,647	...	...	...	...	...	...	...	...
...	...	...	...	...	9,659	532	...	...	...	...	...	...	532
...													

29	30	31	32	33	34	35	36	36 (*a*)	36 (*b*)

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Rents of lands, houses, serais, rest-houses, dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,825	468	6 137	191	...	681	...	...	...	...
462	32,352	8,622	...	...	...	...	...	...	...
325	..	317	...	...	99	...	...	...	...
2,067	845	362	...	...	...	...	...	...	...
8,295	692	1,464	172	302	...	...	...	...	...
429	162	709	...	60	87	...	...	...	...
...	...	246	...	33	...	...	...	...	...
...	18	302	...	...	...	...	...	...	...
326	358	1,155	323	59	200	...	...	...	...
116	8	250	3,830	109	157	...	...	...	...
235	...	130	3,087	...	23	...	110	...	...
451	39	900	3,460	5	13	...	...	...	...
2,114	271	1,451	...	...	2,387	...	...	...	179
7,178	7,093	982	159	348	...	...	344	...	...
576	1,962	185	7,231	167	...	...	...	...	281
6,367	2,943	1,115	...	252	480	...	3,736	...	3,522
7,783	19,223	...	1,209	1,244	1,375	...	...	...	...
338	25	2,077	4,298	51	...	...	35	...	...
...	398	72	1,240	80	...	...	...	...	...
685	67	...	2,178	36	...	...	...	6,710	...
83	7	...	179	13	...	...	...	...	...
672	45	290	3,105	52	...	...	...	...	...
7	...	11	1,961	43	...	...	...	1,367	...
3,747	1,488	44	1,065	430	229	...	...	...	...
73	27	165	...	284	...	...	...	...	...
713	...	18	...	260	...	...	...	...	...

36 (c)	36 (a)	36 (e)	36 (f)	36 (g)	36 (h)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.						Fines under Municipal and other Acts	*Interest on investments.*			Premium on loans	Total.
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fees and revenue from Electric Department.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
87	1,024	...	...	...	...	519	6,469	...	70	...	21,471
22	...	...	...	...	...	213	...	...	17	...	36,688
1	...	...	...	...	...	...	...	...	...	...	742
3	...	...	...	...	...	...	...	...	...	...	3,277
10	80	...	284	...	...	547	171	...	...	...	12,017
4	28	...	...	...	...	...	72	...	...	...	1,551
1	16	...	...	...	...	...	...	...	...	...	296
9	8	...	...	...	...	51	...	...	...	...	388
19	92	...	...	...	...	49	...	...	...	...	2,581
6	72	...	...	...	...	62	...	...	...	...	4,610
11	...	...	...	...	...	32	...	...	58	...	3,686
...	50	...	...	...	...	50	...	...	...	...	4,969
1	...	...	...	540	...	206	3,713	...	...	...	29,562
1	35	...	780	...	...	430	...	...	48	...	17,338
2	20	...	...	...	...	21	...	...	44	...	10,769
...	590	...	...	...	...	2,781	...	...	835	...	22,621
47	145	...	...	1,202	...	2,011	356	...	52	...	34,648
9	15	...	...	...	...	2 4	...	...	...	...	7,052
1	80	...	...	...	...	107	180	...	...	...	2,158
11	...	...	...	...	...	144	448	...	...	...	10,279
...	...	...	...	...	...	5	...	...	...	...	287
1	...	...	...	...	...	45	...	...	...	...	4,210
...	103	...	...	...	...	4	...	...	...	...	3,496
2	236	...	...	110	...	37	...	...	...	...	7,388
5	...	...	...	...	...	13	...	...	...	...	567
6	109	...	...	...	...	9	...	...	...	...	1,115

43	44	45	46	47	48	49	50	51	52
Grants and Contributions (for general and special purposes).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,245	9,173	...	64	...	...	...	...	198	11,680
...	1,231	...	...	...	...	...	...	...	1,231
...	317	...	...	...	...	...	...	...	317
...	...	...	...	...	...	...	...	...	...
1,300	2,790	...	...	...	1,850	...	...	...	5,940
...	...	...	...	396	...	...	...	...	396
...	288	...	...	...	800	...	...	5	1,093
...	...	...	...	416	...	...	...	...	416
...	2,117	...	...	...	...	...	...	...	2,117
...	657	...	...	...	...	...	...	...	657
62,500	635	...	...	...	...	...	57	30	63,224
...	738	...	...	...	...	...	68	122	928
...	...	...	...	...	...	...	...	...	...
60	611	375	...	1,000	...	...	...	120	2,166
950	1,835	...	...	...	920	...	...	...	3,705
1,200	3,040	41,029	...	...	...	...	...	...	45,269
...	398	...	100	...	816	...	...	...	1,314
...	1,083	5,000	...	2,884	4,350	...	5,003	40	18,360
...	2,658	...	...	4,500	...	...	...	...	7,158
...	2,336	...	...	...	...	...	...	...	2,336
...	1,180	...	...	...	...	...	...	...	1,180
...	1,161	...	...	...	...	...	...	240	1,401
...	2,222	...	...	...	...	450	...	94	2,766
6,000	1,834	150	...	...	800	...	...	...	8,784
...	809	...	120	...	200	...	...	...	1,129
...	...	94	1,000	...	...	...	...	...	1,000

53	54	55	56	57	58	59	60
Miscellaneous.				Entra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
392	1,61,891	1,62,283	3,01,199	...	...	*50,000	...
146	315	461	76,530	...	...	...	...
...	160	160	7 183	...	...	...	...
...	59	59	8,445	...	...	...	...
161	228	389	55 515	...	...	...	...
692	...	692	16 828	...	...	...	...
...	328	328	8 535	...	...	...	...
24	80	104	4,037	...	...	...	...
...	795	795	35.399	...	...	...	...
...	650	650	18,320	...	...	...	...
...	996	996	83,120	...	...	...	...
...	143	143	18,1-0	...	...	...	...
...	144	144	61,448	...	...	...	...
...	17,702	17,702	91,685	...	...	...	...
...	607	607	35,418	...	...	...	...
429	3,666	4,095	3.43,812	...	...	...	...
...	220	220	80,685	...	10,000	...	...
...	1,791	1,791	48,479	...	...	...	...
...	75	75	20,827	...	...	...	...
...	1,123	1,123	34,876	...	...	...	...
...	2,094	2,094	16,550	...	...	...	...
...	2,314	2,314	20,816	...	...	...	...
...	287	287	14,597	...	...	...	...
...	1,492	1,492	49,514	...	...	...	...
209	276	485	13,828	...	...	...	...
...	82	82	12,388	...	...	...	...

*Loan taken from the Alliance Bank Simla without the information of Government.

No. II.

in the Punjab during the year 1917-18.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	...	50,000	3,51,199	...	3 9 1	10 3 6	
...	...	13	13	76,543	1,16,685	2 3 5	4 7 5	
...	...	131	131	7,314	10,205	1 1 0	1 4 9½	
30	70	...	100	8,545	16,792	1 1 2	1 14 2	
349	...	1,656	2,005	57,520	92,756	1 15 7	2 15 6	
...	...	...	...	16,828	20,243	1 3 4	1 7 2	
...	...	...	...	8,585	9,107	1 3 8	1 9 7	
...	...	...	...	4,037	9,865	0 6 1	0 9 1	
...	...	...	...	35,399	52,518	1 14 10	2 5 3	
...	...	...	...	18,320	30,826	2 1 6	3 2 4	
...	...	...	...	83,120	1,07,553	1 7 6	8 2 10	
...	...	...	...	18,140	31,514	1 3 10	2 5 10	
...	...	...	...	61,448	2,18,206	3 5 1	6 14 2	
...	...	...	...	91,685	98,164	2 11 9	4 10 5	
...	...	...	...	35,418	37,634	1 14 3	3 5 6	
...	476	...	476	3,44,288	3,99,561	5 11 6	7 5 11	
...	...	...	10,000	90,685	1,09,862	8 9 7	15 14 1	
...	562	...	562	49,041	57,224	2 0 4	4 13 11	
...	...	5,150	5,150	25,977	39,607	1 3 0	2 2 10	
...	...	1,969	1,969	36,845	61,845	3 6 6	5 9 8	
...	...	14	14	16,564	21,595	1 15 2	2 7 5	
...	...	261	261	21,077	30,321	2 6 3	3 13 10	
...	...	...	...	14,597	41,740	1 2 9	2 2 0	
...	...	...	...	49,514	65,338	3 13 3	6 1 5	
...	...	...	...	13,828	21,906	1 6 8	1 10 10	
...	...	...	...	12,388	19,053	1 3 6	1 9 1	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1(a)	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	MUNICIPAL RATES								
					Octroi.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
					Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Class IX (Miscellaneous).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MULTAN—CONCLUDED.	LYALLPUR.	85	Lyallpur ...	41,970	...	...	...	...	...	...	...	...	...
		86	Gojra ...	30,328	...	...	...	...	...	...	...	...	...
	JHANG.	87	Jhang-*cum*-Maghiana.	44,754	26,360	1,026	3,589	6,470	2,695	470	9,481	2,306	...
		88	Chiniot ...	16,149	14,668	1,985	2,194	5,097	1,747	292	5,417	550	295
	MULTAN.	89	Multan ...	3,77,775	1,34,507	6,880	24,887	18,204	12,909	3,981	51,789	8,375	17,247
		90	Shujabad ...	7,275	8,108	194	1,705	801	527	250	2,879	134	183
	MUZAFFARGARH.	91	Muzaffargarh ...	2,132	6,759	274	960	968	...	98	2,261	...	...
		92	Khangarh ...	4,034	2,982	145	389	306	35	70	1,444	2	6
		93	Alipur ...	14,819	4,860	93	685	370	65	293	1,685	21	...
		94	Leiah ...	15,376	7,735	213	1,175	468	341	165	2,478	139	...
		95	Karor ...	6,348	3,110	75	244	258	172	67	1,868	46	...
	DERA GHAZI KHAN.	96	Dera Ghazi Khan	1,39,544	25,970	942	5,499	3,976	1,118	884	12,687	434	407
		97	Jampur ...	5,890	8,484	262	971	593	606	550	2,534	46	161
		98	Dajal ...	12,213	4,183	201	1,140	439	372	130	2,095	11	...
		99	Rajanpur ...	3,346	3,273	208	557	161	131	166	1,288	18	14
		100	Mithankot ...	1,890	3,166	104	712	166	466	213	1,686	25	82
			GRAND TOTAL ...	39,65,670	19,49,242	1,51,898	2,62,001	3,57,406	1,89,174	90,761	8,04,482	1,73,284	1,93,932
			TOTAL FOR 1916-17	35,74,252	19,38,392	1,66,333	2,50,616	3,68,119	1,61,504	77,365	6,99,718	1,62,854	1,58,987

14	15	16	17	18	19	20	21	22

AND TAXES.

(j) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	27,877	1,023	...	...	..	...	...
...	...	6,355	...	...	...	...	...	...
...	52,347	...	...	...	...	...	...	...
...	32,245	...	...	...	...	...	...	...
781	2,79,560	...	...	...	...	..	...	...
...	14,781	...	...	...	...	...	...	...
541	11,861	...	...	...	...	...	...	...
...	5,379	...	...	...	...	...	...	...
...	8,072	...	...	...	...	...	...	...
...	12,714	...	...	...	...	...	...	...
...	5,840	...	...	...	...	...	...	...
...	51,917	7,872	...	...	...	...	...	...
...	14,207	...	...	...	...	...	...	...
...	8,571	...	...	...	...	...	...	...
...	5,841	...	...	...	...	...	...	...
...	6,620	...	20	...	...	...	...	...
8,997	41,81,177	3,29,869	52,059	12,783	15,227	62,813	...	3,855
8,316	39,92,744	3,19,863	51,484	15,391	4,530	63,657	...	3,661

23	23 (a)	23 (b)	23 (c)	23 (d)	24	25	26	27	27 (a)	27 (b)	27 (c)	27 (d)	28
Municipal Rates and Taxes—*concluded.*						Realizations under Special Acts.							
Other taxes.								*From other sources.*					
Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal tax.		Total rates and taxes.	From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share of local rates.	Lambardari fees.	Land revenue.		Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	28,900	...	107	4,992	551	...	...	...	5,650
...	...	...	11,312	...	17,667	...	...	...	...	...	...	...	...
...	...	...	...	...	52,347	...	192	...	...	...	...	...	192
...	...	...	...	...	32,245	...	349	...	...	...	...	...	349
...	...	...	...	...	2,79,560	361	2,562	...	...	...	...	...	2,923
...	...	...	...	...	14,781	251	110	...	...	...	...	...	361
...	...	...	...	...	11,861	...	264	...	...	...	...	...	264
...	...	...	...	...	5,379	...	...	...	...	...	...	...	...
...	...	...	...	...	8,072	...	...	...	...	...	...	...	...
...	...	...	...	...	12,714	...	...	...	...	...	...	...	...
...	...	...	...	...	5,840	...	...	...	...	...	...	...	...
...	...	...	...	...	59,789	1,071	...	...	...	...	...	...	1,071
...	...	...	...	...	14,207	...	...	...	...	...	...	...	...
...	...	...	...	...	8,571	...	...	...	...	...	...	...	...
...	...	...	...	...	5,841	...	...	...	...	...	...	...	...
...	...	...	...	...	6,640	...	...	...	...	...	...	...	...
6,749	4,922	93	54,166	...	47,28,713	31,435	20,834	5,025	6,231	2,423	1,219	...	67,167
4,796	5,575	103	34,575	...	44,96,379	27,788	20,570	11	2,585	563	5,562	...	56,479

29	30	31	32	33	34	35	36	36 (*a*)	36 (*b*)
Revenue derived from Municipal property and powers apart from taxation.									
Rents of lands, houses, serais, rest-houses, dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*		
							Trade warehouse.	Fairs.	Sale of water.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,266	2,449	4,237	5,599	69	11,180	...	...	...	7,447
10,868	300	1,467	8,532	33	3,666	...	...	7,948	738
7,464	2,986	8,041	3,682	208	154	...	...	...	...
514	4	1,219	3,590	140	...	...	...	...	...
2,966	2,509	6,393	871	454	1,443	...	...	...	...
158	27	414	4,388	...	381	...	...	...	...
1,227	102	547	42	...	...	...	...	...	...
632	...	710	...	...	128	...	...	...	...
105	...	1,280	2,230	...	...	...	...	...	...
185	75	880	3,145	80	38	...	156	...	...
50	235	291	...	...	...	...	...	...	...
6,271	3,873	144	110	150	...	...	...	...	1,099
278	41	415	2,586	29	7	...	...	...	...
48	5	...	28	18	...	...	...	...	...
62	...	16	1,912	104	42	...	...	...	...
220	5	31	81	16	42	...	...	...	...
3,56,433	4,38,202	1,70,934	1,71,002	25,551	44,074	...	6,506	1,02,087	3,05,478
3,90,684	4,39,235	1,67,084	1,68,850	25,145	41,710	...	6,490	89,080	2,94,244

36 (*c*)	36 (*d*)	36 (*e*)	36 (*f*)	36 (*g*)	36 (*h*)	37	38	39	40	41	42

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.							*Interest on investments.*				
Copying fees.	License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.	Fees and revenue from Electric Department.	Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans	Total.
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4	...	...	...	3	...	947	758	...	...	...	56,959
...	285	...	...	...	...	240	...	...	...	...	34,072
14	355	...	...	...	...	411	...	56	122	205	20,698
14	...	...	...	...	...	283	9	...	...	...	5,773
167	1,739	...	...	496	...	1,882	3,460	42	35	...	22,457
4	...	...	...	...	...	76	...	...	...	...	5,448
1	32	...	...	181	...	109	..	...	...	...	2,241
...	...	...	...	...	...	47	..	...	...	...	1,517
2	...	...	...	...	...	34	...	102	...	...	3,753
1	...	...	...	...	...	62	...	...	...	...	4,572
1	...	...	...	...	...	35	...	...	...	...	612
20	64	...	...	...	...	375	138	126	...	...	12,370
3	...	...	...	...	...	64	...	315	...	...	3,738
3	...	...	...	...	...	12	...	...	...	...	114
...	...	...	...	...	...	6	...	...	...	..	2,142
...	...	...	...	58	...	...	...	...	...	...	403
1,552	17,506	...	8,520	48,513	4,67,597	40,998	73,061	1 611	1,997	712	22,82,334
1,667	14,401	...	4,332	31,329	4,74,219	36,006	44,735	2,4 0	2,043	1,413	22,35,117

43	44	45	46	47	48	49	50	51	52
Grants and Contributions (for general and special purposes).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,386	...	...	...	...	...	...	274	2,660
4,678	1,414	...	...	...	...	...	...	526	6,618
...	7,994	...	204	...	3,060	...	...	237	11,495
...	896	...	...	...	1,140	...	...	...	2,036
1,252	12,692	800	...	...	...	...	...	...	14,744
...	1,211	...	...	...	1,000	500	300	12	3,023
...	797	...	351	...	...	...	...	...	1,148
...	...	...	...	...	...	...	...	...	...
...	146	...	...	2,260	...	...	..	...	2,406
...	836	...	...	1,584	1,888	...	...	...	4,308
...	447	...	...	...	...	...	...	...	447
19,689	2,000	6,000	...	...	1,000	2,500	...	25	31,214
...	1,252	...	...	400	1,800	...	150	...	3,602
...	831	...	...	...	...	...	...	...	831
...	940	...	...	800	3,700	...		...	5,440
..	624	...	...	...	400	...	...	...	1,024
6,58,778	2,16,402	69,041	12,623	25,811	78 870	7,179	31,343	11,077	11,11,184
5,33,967	1,83,650	20,486	10,113	18,202	77,633	...	3,731	39,789	8,87,571

53	54	55	56	57	58	59	60
Miscellaneous.				Extra			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawal from savings bank.	*Loans.* From Government.	*Loans.* Raised in the market from private individuals.	Realizations of sinking fund for repayment of loans.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,698	1,334	3,032	97,201	...	...	...	...
961	30,497	4,488	62,845	...	...	...	...
17	1,704	1,721	86,453	...	...	...	
...	653	653	41,056	...	...	...	...
184	11,093	11,277	3,30,961	...	...	...	...
...	427	427	24,040	...	...	...	...
	830	830	16,344	...	...	...	...
...	483	483	7,379	...	...	...	...
...	791	791	15,022	...	...	...	...
...	309	309	21,903	...	...	...	...
...	437	437	7,336	...	...	...	...
...	1,808	1,808	1,06,252	...	...	...	...
12	93	105	21,652	...	...	...	...
...	...	...	9,513	...		...	...
...	786	786	14,209	...	...	...	...
80	27	107	8,174	...	...	...	...
44,499	3,22,694	3,67,193	85,51,591	13,001	2,10,000	51,000	...
59,127	1,41,009	2,00,136	78,75,682	...	1,11,274	1,000	...

No. II.

in the Punjab during the year 1917-18.

III OF 1911.

61	62	63	64	65	66	67	68	69
ORDINARY AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 24) per head of population.	Incidence of income (column 56) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	574	...	574	97,775	1,39,745	1 7 7	4 15 5	
...	...	953	953	63,798	94,126	3 4 2	11 9 7	
...	...	2,842	2,842	89,295	1,34,049	2 0 4	3 5 5	
...	...	...	...	41,056	57,205	2 4 8	2 14 8	
...	...	8,428	8,428	3,39,389	7,17,164	3 4 2	3 13 9	
...	...	...	...	24,040	31,315	2 5 4	3 12 9	
125	...	..	125	16,469	18,601	2 11 3	3 11 7	
130	...	...	130	7,509	11,543	1 9 8	2 3 3	
97	...	...	97	15,119	29,938	2 7 0	4 8 7	
...	..	231	231	22,134	37,510	1 8 10	2 10 10	
...		153	158	7,489	13,837	1 10 8	2 1 6	
710	..	3,172	3,882	1,10,134	2,49,678	3 8 9	6 4 10	
...	...	...	...	21,652	27,542	2 2 11	3 5 2	
...	684	...	684	10,200	22,413	1 3 11	1 6 1	
...	...	...	...	14,209	17,555	1 9 3	3 13 5	
...	...	...	...	8,174	10,064	2 9 0	3 2 6	
7,903	8,96,448	1,11,936	12,90,318	98,41,909	1,38,07,579	2 14 8	5 4 7	
11,410	1,74,587	26,465	3,24,736	82,00,418	1,17,74,933	2 12 6	4 13 11	

Note.—Difference between statement II and IV is due to fact that bills of octroi refund for Rs. 62-13-6 which were forwarded by the octroi office at the end of March 1917 were drawn in the month of April 1918. Hence the difference.

Abstract of Form No. III of the Municipal Fund Returns for the year 1917-18.

Particulars.	Amount.	Total.
	Rs.	Rs.
General Administration and Collection Charges—		
General Administration, Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	2,87,450	
Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, &c.)	4,44,286	
Collection of tolls on roads and ferries	637	
Survey of land	1,524	
Refunds (other than octroi)	7,496	
Pensions and gratuities	14,538	
Annuities	1,399	
Public Safety—		7,57,330
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	37,320	
Lighting (establishment, purchase of lamps, oil, repairs, &c.) ...	3,82,334	
Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	36,953	
Rewards for destruction of wild animals and snakes	370	
Public Health and Convenience—		4,56,977
Water-supply—Capital outlay	3,01,832	
Establishment, repairs, &c.	2,71,701	
Drainage—Capital outlay	1,12,130	
Establishment, repairs, &c.	1,22,727	
Conservancy (including road-cleaning and watering) and latrines ...	8,93,975	
Health Officers and Sanitary Inspectors	83,989	
Hospitals and Dispensaries	7,03,113	
Plague charges	53,131	
Vaccination	19,255	
Other sanitary requirements	11,452	
Markets and slaughter-houses	28,098	
Pounds	10,181	
Dâk bungalows and serais	5,329	
Arboriculture, public gardens and experimental cultivation ...	1,84,986	
Veterinary charges	9,842	
Registration of births and deaths	6,788	
Public Works—Establishment	1,21,531	
Buildings	1,63,698	
Roads	5,43,095	
Stores	24,012	
		36,70,335
Public Instruction—		
Schools and Colleges	6,02,755	
Contributions	2,17,861	
Libraries, Museums, Menageries, &c.	19,959	
		8,40,575

Abstract of Form No. 111 of the Municipal Fund Returns for the year 1917-18—concluded.

PARTICULARS.	Amount.	Total.
	Rs.	Rs.
Contribution—		
For General purposes	1,94,148	1,94,148
Miscellaneous—		
Interest on loans—Interest due on account of previous year ...	1,800	
Interest due on account of current year ...	1,40,428	
Discount	...	
Actual cost of works done for private individuals	1,067	
Printing charges	47,695	
Provident Fund charges	71,693	
Contribution for localized Government property	...	
Unforeseen charges	73,478	
Burning and burial charges	4,298	
Nazul charges	2,984	
Law charges	28,026	
Fairs	30,798	
Poor-house charges	8,410	
Leper Asylum charges	2,918	
Other miscellaneous charges	4,62,807	
Electric Department	3,45,219	
Fire Insurance	2,731	
		10,06,450
Total Expenditure ...	...	69,26,345
Extraordinary and Debt—		
Investments—In securities (other than for sinking funds) ...	20,93,966	
In savings bank	3,09,062	
Payment to sinking funds	...	
Re-payment of loans	4,08,222	
Advances—Permanent	12,368	
Other	85,568	
Deposits	13,032	
		29,22,218
Total Disbursement ...		98,48,563
Closing balance ...		39,53,706
GRAND TOTAL ...		1,38,02,269

Exclusive of investments amounting to Rs. 4,88,248.

1160 CS—316—6-1-19—SGPP Lahore.

Form No. III.

Statement showing the Expenditure of the Municipalities in the Punjab during the year ending 31st March 1918.

FORM

Statement showing the expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								-	PUBLIC
			General administration, office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouse (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on road and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA. — HISSAR.	1	Hissar ...	2,306	3,237	...	...	127	41	...	5,811	...	1,119
	2	Hansi ...	1,422	1,802	...	...	24	...	290	3,538	...	1,426
	3	Bhiwani ...	4,895	(a) 4,990	...	...	...	42	...	9,927	9	7,983
	4	Sirsa ...	1,496	3,002	...	...	11	...	...	4,509	...	2,614
ROHTAK.	5	Rohtak ...	2,952	4,702	...	179	49	118	...	8,000	...	2,134
	6	Jhajjar ...	656	2,025	...	...	7	42	...	2,730	...	683
	7	Beri ...	532	1,412	...	...	...	...	...	1,944	...	...
	8	Bahadurgarh ...	866	8,277	...	28	...	...	...	9,171	...	162
	9	Gohana ...	460	1,392	...	...	...	...	...	1,852	...	426
	10	Sonepat ...	1,436	4,339	...	...	...	...	...	5,765	46	1,618
GURGAON.	11	Rewari ...	2,522	6,128	...	...	5	...	...	9,655	...	2,270
	12	Palwal ...	1,135	2,800	...	...	4	...	...	3,939	...	1,800
	13	Firozpur-Jhirka ...	717	1,963	...	...	...	...	...	2,680	...	479
	14	Hodal ...	1,073	1,482	...	...	...	...	...	2,555	...	401
	15	Ballabgarh ...	1,228	1,764	...	...	25	...	...	3,012	...	1,510
	16	Faridabad ...	612	1,540	...	...	10	...	...	2,162	3	818
KARNAL.	17	Karnal ...	2,423	5,355	...	...	49	29	906	8,762	...	4,598
	18	Panipat ...	1,569	5,512	...	...	...	...	...	7,081	...	1,489
	19	Kaithal ...	622	2,784	...	...	20	74	...	3,500	11	1,805
	20	Shahabad ...	869	3,000	...	...	...	...	...	3,869	...	627
	21	Thanesar ...	360	1,312	...	...	...	...	...	1,672	...	657
AMBALA.	22	Ambala City ...	4,020	8,039	...	...	195	...	...	12,254	84	4,574
	23	Jagadhri ...	1,342	3,753	...	...	15	130	...	5,740	...	1,961
	24	Rupar ...	924	2,194	...	...	...	...	...	3,118	...	731
	25	Sadhaura ...	884	2,263	...	...	...	42	...	3,189	...	677
	26	Buriya ...	559	869	...	...	...	...	...	1,428	...	213
SIMLA.	27	Simla ...	20,217	24,435	...	956	1,201	54	...	46,863	12,874	31,772
	28	Kasumpti ...	525	60	...	...	...	...	...	585	...	1,906
KANGRA.	29	Dharmsala ...	876	49	...	...	270	...	...	1,195	...	112
JULLUNDUR. — HOSHIARPUR.	30	Hoshiarpur ...	2,870	4,495	...	...	69	212	...	7,646	39	2,212
	31	Urmur-Tanda ...	425	1,954	...	...	...	...	...	2,379	...	543
JULLUNDUR.	32	Jullundur ...	7,066	14,273	...	...	147	852	...	21,538	48	3,794
	33	Kartarpur ...	608	1,499	...	...	...	88	...	2,195	...	1
	34	Phillaur ...	741	1,213	...	...	...	...	...	1,954	...	296
	35	Nurmahal ...	602	1,322	...	...	...	...	...	1,924	...	14
	36	Rahon ...	580	1,066	...	...	26	1	...	1,653	...	40
	37	Banga ...	595	1,284	157	...	14	17	...	2,067	...	492
	38	Nakodar ...	649	1,559	...	...	17	...	...	2,225	...	670

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
			Water supply.		*Drainage.*						
Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.	Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
944	5	2,068	...	...	...	182	6,067	...	6,238	237	414
1,073	...	2,499	...	40	...	194	3,271	200	3,453	386	269
...	...	7,972	...	43	...	460	9,538	353	(e) 10,830	400	437
1,403	...	4,017	...	216	...	91	5,854	265	13,247	322	358
...	...	2,134	...	...	...	912	6,462	667	7,705	279	97
...	...	683	...	...	...	...	1,300	...	4,269	106	28
...	...	...	...	...	...	...	1,291	...	277	29	5
649	...	811	...	...	...	...	806	...	4,664	59	4
1,008	...	1,434	...	109	...	85	1,153	...	399	58	7
...	...	1,664	338	276	3,266	782	6,250	540	1,440	50	21
...	...	2,270	53,765	2,759	...	1,338	5,124	776	11,181	735	489
...	...	1,800	...	15	...	518	3,123	...	3,941	380	247
...	7	486	...	95	...	20	1,232	...	2,357	96	72
966	13	1,380	...	42	...	...	1,064	...	3,006	213	72
...	...	1,510	...	...	...	11	2,414	...	1,812	405	254
...	...	816	...	...	...	...	1,338	...	746	140	74
...	...	4,598	...	193	...	1,824	7,442	578	6,025	235	356
...	13	1,502	2,000	...	...	...	3,961	549	3,377	348	315
...	...	1,316	...	164	...	170	3,292	480	2,001	353	199
2,012	4	2,643	...	67	...	...	1,829	...	1,662	254	81
1,418	...	2,075	...	23	...	2	1,402	...	500	...	24
...	5	4,663	98,108	20,379	681	959	9,233	547	9,209	1,879	383
...	...	1,961	...	66	...	289	4,393	511	5,685	179	183
1,681	2	2,414	...	210	...	...	2,336	99	5,099	22	167
1,823	8	2,008	...	...	...	31	1,296	...	3,729	18	84
1,111	...	1,323	...	42	...	...	608	...	...	23	60
...	...	44,646	20,011	62,812	12,385	17,022	37,801	10,423	46,581	388	644
...	...	1,906	1,306	...	...	...	591	...	...	...	...
24	...	186	...	678	...	661	932	...	800	...	60
...	...	2,251	...	591	...	587	5,776	580	9,597	157	380
...	...	549	...	...	...	...	1,748	...	324	...	75
2,049	...	5,891	...	88	...	1,511	23,115	4,105	19,016	710	155
1,899	...	1,400	3	...	...	207	1,876	...	2,315	55	...
961	...	1,257	...	5	...	211	1,759	...	2,623	...	...
1,151	...	1,165	...	...	...	...	1,426	...	2,194	48	...
1,626	...	1,666	...	...	...	...	...	995	2,214	...	...
699	5	1,196	...	...	...	394	1,249	...	2,335	31	...
1,182	...	1,852	...	...	...	224	2,124	...	2,758	35	...

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded*.

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works* (a)				Total.
							Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	178	106	235	789	...	...	417	1,969	2,358	1,125	20,343
...	94	105	226	101	...	26	520	2,735	7,924	5	19,489
695	164	144	507	1,075	...	104	1,140	*3,994	18,718	73	48,684
...	288	218	455	3,081	...	...	1,321	1,952	4,572	106	28,341
1,552	1,033	228	...	582	...	12	452	848	7,299	725	28,548
55	352	227	...	100	...	...	53	*1,486	911	...	8,927
...	...	88	...	...	...	...	60	*346	870	...	2,966
...	95	68	...	66	...	12	...	...	615	...	6,389
...	...	...	...	96	...	28		...	338	...	4,273
192	634	...	...	2,415	...	50	509	*4,796	27,177	...	48,706
...	123	526	...	412	...	122	480	694	2,422	...	80,896
...	324	122	52	79	...	12	248	...	4,472	...	13,536
...	...	89	...	95	...	...	70	41	20	...	4,187
...	9	83	...	7	...	...	46	...	136	15	4,693
...	28	...	...	3	...	12	...	...	12	...	4,946
...	138	...	...	15	...	...	50	...	1,641	...	4,142
*292	403	...	...	...	...	176	646	668	8,148	86	27,071
...	455	81	...	84	...	191	732	...	3,979	16	16,088
110	240	153	...	2	...	1	751	325	2,357	...	10,598
...	88	...	...	...	...	24	393	...	2,014	...	5,812
...	...	...	...	...	...	24	188	...	913	...	3,075
657	389	93	...	247	...	196	545	236	5,620	50	1,48,841
1,206	84	...	...	96	...	...	237	850	948	7	14,194
...	332	116	...	137	...	...	96	...	1,586	3	10,203
...	27	51	...	...	...	24	93	...	168	...	5,524
...	...	...	...	...	...	23	8	...	313	...	1,077
538	2,124	60	136	35,257	...	68	14,680	47,579	78,581	*11,027	3,98,112
...	...	...	...	...	...	...	...	...	463	...	2,360
...	82	69	...	77	...	...	251	198	2,466	...	6,269
...	288	48	362	187	...	120	540	...	3,212	112	22,537
...	...	48	...	...	...	...	40	...	6,662	...	8,892
218	894	259	...	3,566	181	76	2,715	10,301	6,442	...	73,297
...	...	72	...	...	...	...	84	...	337	...	4,949
...	250	115	...	...	...	...	...	287	982	...	6,232
...	...	65	88	...	...	...	...	...	104	...	3,923
...	...	73	...	...	...	...	126	...	...	...	3,408
...	1	64	...	...	...	...	120	38	384	...	4,616
...	27	109	82	...	...	36	236	344	659	...	6,584

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions.	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,659	480	...	2,139	...	...	...	...	...	565
7,420	...	...	7,420	...	...	...	...	...	300
(g) 13,156	1,231	...	14,387	...	...	...	...	...	696
8,881	256	...	9,137	...	...	...	...	...	366
3,378	905	378	4,661	...	...	...	...	...	176
9,003	382	...	9,385	...	...	...	...	...	191
6,328	...	15	6,343	...	...	...	...	...	157
6,273	...	...	6,273	5,000	...	...	...	...	150
4,982	...	...	4,982	...	...	...	...	...	141
7,872	20	...	7,892	...	...	...	...	...	279
7,342	982	270	8,594	...	...	3,865	...	...	317
7,657	...	...	7,657	...	...	...	...	...	265
2,923	...	...	2,923	...	...	...	...	...	123
4,153	...	...	4,153	...	...	...	...	...	199
3,953	...	...	3,953	...	...	...	...	...	108
3,269	...	...	3,269	...	...	...	...	...	2.5
2,347	2,273	59	4,679	...	...	...	...	...	507
9,896	1,470	183	11,049	...	...	...	...	...	412
7,154	1,165	...	8,319	...	...	...	...	...	325
4,449	...	...	4,449	...	...	...	...	...	...
2,878	...	...	2,878	...	...	...	...	...	162
3,288	6,171	90	9,549	...	...	2,045	...	1,055	...
10,669	373	...	11,042	448	...	...	...	...	304
14,864	...	...	14,864	...	...	...	...	...	279
970	630	...	1,600	...	...	...	...	...	322
2,460	...	...	2,460	...	...	...	...	...	...
10,483	8,339	...	18,822	...	...	40,471	...	...	5,474
...	...	...	...	...	...	...	...	...	21
1,040	...	...	1,040	198	...	291	...	...	78
5,151	1,764	360	7,275	...	...	585	...	...	692
...	1,000	...	1,000	...	...	...	...	...	...
5,305	5,231	790	11,326	...	...	...	...	...	...
...	823	...	823	...	...	...	...	...	...
...	754	...	754	...	...	...	...	...	...
...	700	...	700	...	...	...	...	...	...
...	500	...	500	...	...	...	...	...	...
...	1,000	...	1,000	...	...	...	...	...	...
...	1,100	...	1,100	...	...	...	...	...	87

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49

MISCELLANEOUS—*concluded.*

Other items—concluded.

Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
565	...	171	31	...	137	...	...	...	...	2,15,171	...	1,469	1,469
650	...	100	25	...	12	...	...	...	803	...	...	1,890	1,890
1,771	...	4	35	...	356	...	...	...	...	...	...	2,862	2,862
618	...	5,090	41	...	34	...	...	...	59	...	...	6,208	6,208
422	...	244	9	...	314	...	...	...	624	...	...	1,789	1,789
421	...	...	11	...	59	...	...	...	...	...	...	682	1,682
285	...	20	2	...	...	...	...	...	168	...	...	632	632
306	...	...	4	...	65	...	...	...	7	...	...	532	532
631	...	10	2	...	12	...	...	...	...	...	...	796	796
540	...	19	30	...	252	...	...	...	456	...	...	1,576	1,576
483	...	3,013	69	...	43	...	...	...	289	...	...	4,214	8,079
474	...	64	71	...	11	...	...	...	120	...	...	1,005	1,005
148	...	...	...	330	...	...	...	...	...	...	...	601	601
226	...	...	10	83	5	...	...	...	..	...	...	523	523
222	...	...	11	...	...	...	...	...	173	...	...	614	614
136	...	...	...	60	15	...	...	...	...	...	...	416	416
393	...	1,602	9	...	121	...	...	50	53	...	...	2,735	2,735
757	...	1,245	41	...	2	90	...	...	...	...	...	2,547	2,547
501	...	...	5	...	1	42	...	...	54	...	...	1,828	1,828
252	...	1,200	3	...	341	5	...	...	...	...	...	1,801	1,801
...	...	20	...	...	...	...	...	...	...	...	...	182	182
644	...	75	252	10	393	...	...	871	178	...	...	3,478	5,523
672	...	316	43	131	91	...	...	121	205	...	...	1,877	1877
807	...	816	21	...	21	...	...	80	...	...	...	2,024	2,024
220	...	113	3	...	74	...	...	...	925	...	...	1,657	1,657
76	...	...	3	...	...	...	...	...	...	...	...	79	79
6,788	...	...	230	...	2,779	...	...	...	2,441	...	2,731	2,35,614	2,76,085
32	...	...	...	...	...	...	...	...	3,500	...	...	3,553	3,553
49	...	7	...	66	...	...	...	...	115	...	...	315	606
614	...	860	...	...	164	...	...	...	...	...	...	1,630	2,415
...	...	...	...	...	176	...	...	...	...	...	...	176	176
1,492	...	...	16	...	110	7,738	3,708	...	46	...	...	13,110	13,110
167	...	11	...	...	40	...	...	...	20	...	...	238	238
50	...	...	9	...	...	...	...	...	...	...	...	59	59
70	...	25	...	...	15	...	...	...	7	...	...	117	...
113	...	...	...	...	...	...	...	...	...	...	...	113	113
610	...	...	...	...	47	...	...	...	1	...	...	658	658
80	...	...	...	...	95	...	...	...	...	...	...	182	182

No. III.

in the Punjab during the year ending 31st March 1918.

III OF 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	EXTRAORDINARY AND DEBT.								BALANCE.					
	Investment.				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Savings Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.	Total disbursement.	Deposits.	Actual balance.	Total.	GRAND TOTAL.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
31,830	10,998	...	...	...	...	351	...	11,349	43,199	2,281	22,447	24,728	67,927	
34,836	5,000	...	...	...		...	...	5,000	39,836	...	12,132	12,132	51,968	
83,832	*16,000	...	...	...	...	...	...	16,000	99,832	...	29,292	29,292	1,29,124	
56,212	...	...	...	...	...	2,714	..	2,714	58,926	...	27,556	(a) 27,556	86,482	(a) Exclusive of invested balance Rs. 5,000.
45,132	...	15,000	...	...	200	...		15,200	60,332	4,096	30,497	(b) 34,593	94,925	
22,407	...	1,900	...	...	...	...	...	1,900	24,307	...	5,497	5,497	29,804	(b) Exclusive of invested balance, Rs. 20,000.
11,885	...	4,200	...	...	...	...	...	4,200	16,085	...	8,388	8,388	24,473	
28,176	55,000	...	..	...	...	50	...	55,050	83,226	223	34,371	34,594	1,17,820	
13,337	...	...	...	...	...	...	...	...	13,337	...	4,431	4,431	17,768	
65,603	10,000	...	...	..	1,500	...	1,916	13,416	79,019	249	12,391	(c) 12,640	91,659	(c) Exclusive of invested balance of Rs. 12,000.
1,09,494	...		...	3,495	...	...	...	3,495	1,12,989	1,061	81,597	82,658	1,55,647	
27,937	...	7,488	...	...	...	...	...	7,488	35,425	...	5,911	5,911	41,336	
10,877	1,000	...	...	...	25	...	...	1,025	11,902	...	2,988	2,988	14,890	
13,304	...	1,000	...	...	...	...	...	1,000	14,304	...	6,244	6,244	20,548	
14,035	...	12,000	...	...	...	...	..	12,000	26,035	...	10,834	10,834	36,869	
10,805	...	1,000	...	...	...	...	...	1,000	11,805	...	4,992	4,992	16,797	
47,845	20,000	...	...	...	...	...	775	20,775	68,620	250	62,019	62,269	1,30,889	Liabilities, balance of loan, Rs. 93,145.
38,267	30,000	...	...	...	...	...	...	30,000	68,267	...	51,403	51,403	1,19,670	
25,561	10,000	...	...	...	...	...	...	10,000	35,561	...	16,411	16,411	51,972	
18,574	...	...	...	...	...	...	...	...	18,574	...	6,167	6,167	24,741	
9,882	...	...	...	...	...	...	...	...	9,882	...	2,018	2,018	11,900	
1,80,830	...	...	...	2,003	...	...	899	2,902	1,83,732	95	12,054	(d) 12,149	*1,95,881	(d) Balance of loan due to Government, Rs. 49,129.
35,262	...	1,000	...	...	...	11	800	1,811	37,073	...	9,461	9,461	46,534	
32,623	...	...	...	...	...	...	218	218	32,841	443	21,802	(e) 22,245	55,086	(e) Exclusive of invested balance, Rs. 6,000.
13,978	...	...	...	...	...	...	...	...	13,978	...	15,358	15,358	29,336	
6,367	...	...	...	1,000	...	...	...	1,000	6,367	...	1,548	1,548	(h) 7,915	(h) Exclusive of invested balance of Rs. 1,000.
7,79,528	1,00,000	..	...	96,555	100	34,983	...	2,31,638	10,11,166	1,689	8,16,421	*†8,18,110	18,29,276	*Balance of loan due to Government, Rs. 9,24,811. †Exclusive of invested balance of Rs. 1,41,700.
8,404	...	...	...	...	...	...	...	...	8,404	...	6,274	6,274	14,678	
9,439	...	...	...	813	...	3	...	816	10,255	..	2,436	2,436	12,691	Liabilities of balance of loan, Rs. 6,469.
42,124	...	5,000	...	4,000	...	...	..	9,000	51,124	...	71,988	‡71,988	1,23,112	‡ Exclusive of invested balance, Rs. 2,000.
12,990	3,000	...	...	...	...	...	...	3,000	15,990	...	8,067	8,067	24,057	Liabilities, balance of loan, Rs. 9,000.
1,25,162	...	...	...	...	...	...	...	...	1,25,162	2,751	4,91,667	4,94,418	6,19,580	Balance of loan due to Government, Rs. 2,00,000.
9,605	1,000	...	...	...	...	101	...	1,101	10,706	...	5,602	5,602	16,308	
10,256	1,045	...	...	...	...	...	...	1,045	11,301	...	3,732	3,732	15,033	
7,829	...	...	...	...	...	...	...	...	7,829	...	2,485	2,485	10,314	
7,340	...	...	...	...	...	...	...	...	7,340	...	241	241	7,581	
9,537	500	...	...	...	...	...	...	500	10,037	...	13,930	13,930	23,967	
11,943	1,302	...	...	...	...	...	...	1,802	13,245	...	1,675	1,675	14,920	

FORM

Statement showing the expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouse (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on road and	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR. — LUDHIANA.	39	Ludhiana ...	5,320	7,878	...	...	...	85	...	13,283	2	4,518
	40	Jagraon ..	2,279	3,006	...	...	141	1,755	...	7,181	...	1,268
	41	Raekot ...	3,667	1,653	...	...	...	100	...	5,420	...	243
JULLUNDUR. — FEROZEPORE.	42	Ferozepore ...	5,902	7,814	...	...	...	3,628	...	17,344	47	3,142
	43	Fazilka ...	3,246	1,184	...	...	167	...	...	4,597	...	1,652
	44	Muktsar ...	1,281	636	...	...	52	...	...	1,969	...	785
	45	Zira ...	215	1,936	...	...	...	...	...	2,151	...	200
LAHORE. — LAHORE.	46	Lahore ...	38,532	53,199	...	...	...	...	...	91,731	16,849	1,23,243
	47	Kasur ...	2,925	5,912	...	...	...	...	...	8,837	...	4,796
	48	Khem Karan ...	530	1,983	...	...	...	...	...	2,513	...	454
	49	Chunian ...	1,127	1,979	...	...	...	...	...	3,106	...	1,884
LAHORE. — AMRITSAR.	50	Amritsar ...	21,764	35,292	...	...	1,087	2,645	...	60,788	4,135	32,856
LAHORE. — GURDASPUR.	51	Dalhousie ...	4,877	65	...	...	250	...	...	5,192	...	...
	52	Gurdaspur ...	736	2,351	...	...	126	...	...	3,213	...	1,121
	53	Dinanagar ...	928	2,063	...	...	...	...	...	2,991	...	619
	54	Pathankot ...	1,486	3,035	...	...	30	...	...	4,551	...	1,131
	55	Batala ...	3,499	6,682	...	...	...	45	...	10,226	5	4,868
	56	Dera Baba Nanak ...	1,028	1,881	...	...	...	...	...	2,909	...	766
LAHORE. — SIALKOT.	57	Sialkot ...	9,796	17,895	...	...	109	959	...	28,759	200	10,503
	58	Pasrur ...	1,021	1,858	...	...	6	...	...	2,885	...	868
LAHORE. — GUJRANWALA	59	Gujranwala ...	7,628	8,684	...	...	903	...	...	17,215	42	9,506
	60	Wazirabad ...	2,440	4,683	...	...	...	...	...	7,123	6	3,279
	61	Eminabad ...	270	1,061	...	...	...	...	...	1,331	...	458
	62	Sharakpur ...	683	862	...	...	...	...	...	1,545	...	673
RAWALPINDI. — GUJRAT.	63	Gujrat ...	3,437	6,179	...	...	32	218	...	9,866	212	6,382
	64	Jalalpur Jattan ...	1,231	2,470	...	...	9	...	...	3,710	...	651
	65	Dinga ...	636	1,347	...	...	100	...	...	2,083	...	344
	66	Kunjah ...	822	456	...	...	320	...	...	1,598	...	263
RAWALPINDI. — SHAHPUR.	67	Bhera ...	2,307	3,915	...	...	...	...	...	6,222	...	2,537
	68	Miani ...	875	1,777	...	...	...	...	...	2,652	...	1,541
	69	Khushab ...	1,333	2,165	...	65	6	...	...	3,589	...	778
	70	Sahiwal ...	1,166	1,908	...	...	10	...	...	3,084	...	405
	71	Sargodha. ...	4,011	1,681	...	...	20	...	...	5,712	...	4,253

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	*Water supply.* Capital outlay.	*Water supply.* Establishment, repairs etc.	*Drainage.* Capital outlay.	*Drainage.* Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.	Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1	4,521	554	17,749	2,838	928	19,947	985	20,191	997	963
...	13	1,281	...	148	...	920	4,005	685	5,560	307	255
716	9	968	...	...	...	573	1,784	...	2,306	88	99
...	...	3,189	...	...	5,000	1,017	16,379	873	10,308	472	214
...	8	1,660	...	31	765	...	6,607	607	8,731	322	250
36	4	825	...	1,576	...	1,278	2,884	...	6,059	123	14
876	...	1,076	...	...	...	984	1,527	...	3,926	44	28
...	...	1,40,092	24,567	60,527	20,515	17,182	1,75,695	25,579	76,479	19,248	2,024
...	...	4,796	...	...	2,452	6,681	11,349	355	8,335	671	310
...	...	454	...	...	...	1,114	1,439	...	...	22	...
...	...	1,884	...	...	...	1,097	3,081	...	3,041	61	...
...	...	36,991	50,109	33,005	7,325	25,251	1,46,673	11,365	58,566	4,481	1,209
...	...	...	1,637	356	...	243	3,403	...	4,378	...	42
...	6	1,127	...	...	...	...	4,105	...	1,761	106	56
...	...	619	...	20	...	...	1,809	...	1,856	8	57
166	35	1,832	...	93	1,392	8	3,795	...	2,796	560	73
...	3	4,876	...	107	...	1,322	7,978	277	11,214	807	277
27	...	793	...	17	...	[illegible]	1,248	...	2,163	12	55
...	...	10,703	324	14,814	...	7,988	18,528	2,448	18,412	920	535
1,299	...	2,167	73	19	...	...	1,464	2,511	31	*Nil*	87
...	...	9,548	...	396	7,611	4,144	25,871	2,500	29,756	457	404
...	...	3,285	230	412	9,178	856	5,323	560	7,495	84	381
...	...	453	...	...	...	...	1,053	...	264	...	2
803	...	1,476	...	...	49	4	2,025	22	500	105	3
585	...	7,179	...	...	985	2,285	4,878	557	7,749	451	377
1,929	5	2,585	...	8	33	...	2,453	...	2,375	35	156
950	3	1,297	...	...	...	...	799	1,996	...	4	23
672	2	942	...	22	...	162	882	...	...	89	26
...	...	2,537	...	302	11,959	91	4,409	...	5,680	247	152
...	...	1,541	...	8	...	1,931	2,120	...	3,200	...	88
...	...	773	...	2	...	452	1,718	...	2,753	7	179
...	...	405	...	...	...	419	1,933	...	3,018	199	156
...	...	4,253	...	16,424	4,298	724	13,605	...	691	483	229

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works (a)*				Total.
							Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
133	725	402	...	686	100	215	2,286	805	10,528	30	81,065
...	96	108	...	...	...	...	495	...	167	5	12,751
...	21	155	...	...	...	...	120	...	2,306	...	7,452
	181	..	...	2,299	...	173	2,864	688	11,169	...	51,637
178	171	256	373	6,793	...	...	832	8,683	1,055	48	35,692
51	590	...	...	1,073	...	12	1,019	2,199	1,108	101	18,087
...	30	...	...	393	...	..		...	122	...	7,054
1,508	6,155	1,874	...	55,975	930	1,053	32,796	3,709	1,14,371	90	6,40,277
1	84	218	...	4,075	...	127	1,835	4,588	9,985	135	51,201
...	...	65	...	121	...	...	120	1,200	954	5,035	10,070
...	...	100	...	2,242	...	24	...	1,925	257	...	11,828
2,494	3,762	566	...	17,814	5,306	2,408	16,414	3,894	29,596	898	4,21,136
...	143	...	17	1,832	252	...	660	1,716	4,151	54	18,884
...	61	198	...	259	...	...	189	526	569	865	8,695
...	...	...	...	...	...	...	168	264	180	...	4,362
...	68	324	...	220	...	...	503	...	808	31	10,671
...	238	...	...	858	...	20	938	2,702	4,195	65	30,998
...	...	...	...	...	...	...	276	964	577	...	5,324
666	758	159	...	620	370	282	3,263	53	18,033	91	88,264
...	84	...	...	...	171	...	1,889	361	6,640	...	13,280
...	319	118	680	3,490	143	...	3,016	...	10,037	33	89,025
53	50	135	...	204	...	...	797	1,719	1,406	404	29,287
...	48	..	...	...	...	...	...	45	121	...	1,533
...	60	97	...	561	...	24	...	144	1,432	...	5,026
503	...	139	...	798	...	36	1,232	735	3,989	11	24,725
...	104	76	...	...	...	...	250	100	372	...	5,962
...	...	57	...	...	...	...	50	...	101	...	3,030
...	...	36	...	56	...	...	60	212	...	...	1,545
...	585	84	...	474	...	24	661	692	710	...	26,030
...	58	86	...	24	...	...	216	373	...	...	8,104
...	37	107	700	...	...	24	120	...	373	386	6,858
...	24	84	...	...	...	24	252	...	...	...	6,109
...	1,217	...	149	2,731	...	...	1,728	95	6,106	...	48,480

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions.	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,158	8,029	384	23,571	...	...	5,839	...	...	247
...	3,027	32	3,059	20	...	...	...	...	372
33	1,017	...	1,050	...	...	...	...	...	130
6,344	5,062	446	11,852	...	...	...	...	...	600
13,214	985	24	14,223	...	...	...	...	...	...
5,436	...	25	5,461	...	...	...	...	...	105
...	1,000	21	1,021	...	...	...	...	...	244
31,064	38,101	11,152	80,317	2,191	...	23,852	...	...	7,109
17,832	1,136	...	18,968	...	...	...	...	...	515
3,723	...	...	3,723	...	...	...	...	...	102
6,278	327	...	6,605	...	...	...	...	...	166
42,006	30,828	2,101	74,935	500	...	43,305	...	...	6,727
...	27	...	27	...	...	410	...	...	200
1,381	63	...	1,444	...	...	...	...	...	211
1,141	...	...	1,141	...	...	...	...	...	189
5,524	...	10	5,534	...	...	...	...	...	484
17,279	3,622	20	20,921	...	...	...	...	...	586
...	868	...	868	...	...	...	...	...	193
14,494	11,765	600	26,859	45,005	...	9,840	...	...	737
2,077	531	...	2,608	...	...	...	...	...	444
11,199	17,571	485	29,255	...	*1,800	...	...	...	2,502
701	3,126	50	3,877	...	...	...	...	...	448
1,375	...	...	1,375	...	...	...	...	...	122
...	520	...	520	...	...	...	...	...	137
2,149	5,399	326	7,874	...	...	...	...	...	508
790	1,945	...	2,735	...	...	...	...	...	95
...	1,932	...	1,932	...	...	...	...	...	165
186	766	...	952	...	...	...	...	...	97
4,079	1,598	...	5,677	...	...	780	...	...	500
6,136	94	...	6,230	...	...	...	...	...	242
6,608	...	...	6,608	...	...	...	...	...	238
11,919	30	...	11,949	...	...	...	...	...	150
...	1,431	20	1,451	...	...	2,080	...	...	157

*Instalment of interest on account of loan taken from the Alliance Bank without the information of Government.

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49

MISCELLANEOUS—*concluded.*

Other items—concluded.

Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor-house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	5,678	121	184	350	200	..	...	1,857	...	...	8,637	14,476
...	...	3,500	7	...	161	...	...	...	...	...	...	4,040	4,040
8	...	...	6	...	11	....	500	...	15	...	...	670	670
941	...	78	6	...	820	....	...	...	688	...	...	3,328	3,328
809	...	819	41	11	644	...	...	...	33	...	...	2,357	2,357
324	...	...	29	...	170	3,701	...	...	24	...	...	4,353	4,353
70	...	...	7	...	...	378	...	...	120	...	...	819	819
10,418	...	5,974	798	...	7,267	69	2,700	...	1,41,713	...	...	1,76,048	1,99,900
1,366	...	7,703	16	...	63	....	....	144	169	...	...	9,976	9,976
225	...	...	6	...	...	...	...	...	22	...	...	355	355
422	...	503	6	...	15	....	...	...	46	...	...	1,158	1,158
8,596	...	8,564	844	1,358	4,698	15,569	335	...	20,129	1,30,048	...	1,89,256	2,87,971
303	...	...	...	...	...	....	....	...	202	...	...	705	1,115
104	...	674	106	...	2	...	...	...	45	...	...	1,142	1,142
165	...	66	7	...	...	...	...	...	1	...	...	428	428
461	...	...	34	...	95	...	...	...	330	...	...	1,404	1,404
2,372	...	1,407	46	...	1,157	...	...	293	8,622	...	...	14,483	14,483
226	...	...	4	...	19	....	...	...	66	...	...	508	508
2,287	...	...	15	...	830	1,873	1,061	...	336	...	...	7,139	16,979
222	...	35	...	...	...	....	...	...	25	...	..	726	726
2,031	...	950	163	...	1,086	...	...	282	8,034	...	...	15,048	16,848
413	...	...	70	...	68	...	...	...	451	...	...	1,500	1,500
24	...	...	...	...	...	...	...	...	96	...	...	242	242
264	...	183	...	..	...	...	...	...	296	...	...	930	930
686	...	...	46	...	176	...	...	...	2,002	...	...	3,418	3,418
138	...	1,234	3	...	355	...	...	...	101	...	...	1,926	1,926
55	...	...	...	...	...	....	...	...	308	...	...	528	528
41	...	...	...	...	89	....	...	...	20	...	....	247	247
338	...	354	...	...	645	...	...	...	168	...	...	2,005	2,785
371	...	74	...	...	10	....	...	...	709	...	...	1,486	1,486
272	...	40	5	...	...	...	...	...	824	...	...	1,379	1,379
321	...	127	3	...	...	...	...	...	..	...	..	601	601
374	...	25	83	461	17	...	..	..	58	...	...	1,175	3,254

No. III.

in the Punjab during the year ending 31st March 1918.

III OF 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	EXTRAORDINARY AND DEBT.									BALANCE.				
	Investment.				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Savings Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.	Total disbursement.	Deposits.	Actual balance.	Total.	GRAND TOTAL.	REMARKS
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,36,916	50,000	...	...	9,661	3,240	245	2,916	66,062	2,02,978	445	69,248	69,693	2,72,671	*Liabilities.* Balance of loans Rs. 1,22,473.
28,332	...	...	...	...	473	...	...	473	28,805	489	10,807	11,296	40,101	
15,560	15,000	...	...	...	...	300	...	15,300	30,860	...	6,816	6,816	37,676	
87,350	25,000	...	...	...	...	...	541	25,541	1,12,891	469	9,871	10,340	1,23,231	
58,529	12,000	...	...	...	...	...	622	12,622	71,151	327	50,318	50,645	1,21,796	
30,695	10,000	...	...	...	...	...	41	10,041	40,736	...	84,228	84,228	1,24,964	
12,121	...	500	...	...	...	...	...	500	12,621	...	2,232	2,232	14,853	
11,54,508	9,60,000	...	...	1,39,723	...	...	...	10,99,723	22,54,231	44,920	2,24,847	2,69,767	25,23,998	*Liabilities.* Balance of loans Rs. 4,27,191
93,778	70,000	...	...	...	1	1,476	...	71,477	1,65,255	101	27,950	*28,051	1,93,306	*Exclusive of invested balances of Rs. 71,500.
12,080	10,000	...	...	...	61	122	...	10,183	22,263	..	5,219	5,219	27,482	
24,582	...	5,999		...	191	...	13	6,203	30,785	...	16,859	16,859	47,644	
8,34,523	87,832	36,455	...	63,510	...	44,157	...	2,31,952	10,66,476	35,785	2,66,268	†3,02,053	13,68,529	†Exclusive of invested balance Rs. 1,07,748. *Liabilities.* Balance of loans Rs. 10,19,111.
25,218	4,000	...	...	370	...	36	60	4,466	29,684	2,139	6,098	‡8,237	37,921	‡*Liabilities.* Balance of loan Rs. 9,873.
15,621	...	...	...	...	86	..	...	86	15,707	...	6,708	6,708	22,415	
9,541	...	...	...	...	217	...	...	217	9,758	...	1,744	1,744	11,502	Exclusive of invested balance Rs. 500.
23,492	...	...	...	...	...	84	...	84	23,576	265	9,574	9,839	33,415	
81,504	...	...	...	...	552	...	...	552	82,056	...	18,155	18,155	1,00,211	
10,402		...	...	...	115	68	...	183	10,585	200	3,614	3,814	14,399	
2,16,569	80,545	...	...	8,555	4,440	720	...	94,260	3,10,829	4,696	1,04,145	1,08,841	4,19,670	*Liabilities.* Balance of loans Rs. 2,41,445.
15,026	3,100	...	...	(*a*) 400	...	...	...	3,500	18,526	181	3,343	3,524	22,050	
1,61,891	...	1,86,470	...	(*b*)50,000	...	...	1,111	2,37,581	3,99,472	930	84,804	85,734	4,85,206	
45,072	...	20,000	...	...	...	...	...	20,000	65,072	13	51,600	51,613	1,16,685	
4,939	...	...	...	...	...	...	...	...	4,939	131	5,135	5,266	10,205	
9,497	...	3,000	...	...	30	...	...	3,030	12,527	1,060	4,265	5,325	17,852	
58,062	10,000	...	...	...	...	...	64	10,064	68,126	1,656	27,974	29,630	92,756	
16,918	1,163	...	...	...	...	...	...	1,163	18,081	...	2,162	2,162	20,243	
8,870	..	...	...	...	...	..	...	...	8,810	...	237	237	9,107	
5,284	...	...	...	...	...	37	...	37	5,321	...	4,544	4,544	9,865	
48,251	2,000	...	...	1,413	...	...	...	3,413	46,664	...	5,854	5,854	52,518	*Liabilities.* Balance of loans Rs. 15,942.
20,013	2,000	...	...	...	...		...	2,000	22,013	...	8,813	8,813	30,826	
19,207	10,013	...	...	...	...	...	...	10,013	29,220	...	78,333	78,333	1,07,553	
22,148	5,000	...	...	...	...	...	...	5,000	27,148	362	4,004	4,366	31,514	
63,151	1,00,000	...	...	5,322	...	...	...	1,05,322	1,68,473	...	49,759	49,759	2,18,232	*Liabilities.* Balance of loan Rs. 64,677.

(*a*) Instalment of loan taken from the Sialkot District Board without the information of Government.
(*b*) Repayment of the loan taken from the Alliance Bank of Simla without the information of Government.

FORM

Statement showing the expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouse (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RAWALPINDI—CONCLUDED. — JHELUM.	72	Jhelum ...	2,459	6,883	...	...	11	...	203	9,556	137	4,455
	73	Pind Dadan Khan ...	1,207	2,392	...	...	...	...	...	3,599	28	735
RAWALPINDI.	74	Rawalpindi ...	9,969	26,608	...	...	44	594	...	37,215	147	11,370
	75	Murree ...	7,559	994	..	...	644	...	...	9,197	36	1,754
ATTOCK.	76	Hazro ...	1,332	3,028	...	...	...	84	...	4,444	...	1,671
	77	Pindigheb ...	93	2,249	...	...	...	250	...	2,592	...	378
MIANWALI.	78	Mianwali ...	1,680	3,495	...	...	...	300	...	5,475		967
	79	Kalabagh ...	1,011	1,505	...	...	...	...	...	2,516	...	514
	80	Bhakkar ...	1,176	1,658	...	...	...	...	...	2,834	...	618
	81	Isa Khel ...	535	1,559	...	...	...	...	...	2,094	...	253
MULTAN. — MONTGOMERY.	82	Montgomery ...	3,879	2,437	...	...	1	...	...	6,317	...	1,610
	83	Kamalia ...	1,415	2,965	...	...	...	...	...	4,380	...	827
	84	Pakpattan ...	1,082	1,306	...	...	...	...	...	2,388	...	1,303
LYALLPUR.	85	Lyallpur ...	5,055	895	480	..	525	...	..	6,955	2,057	3,566
	86	Gojra ...	3,187	...	...	...	...	...	...	3,187	1	1,697
JHANG.	87	Jhang-cum-Maghiana ...	4,686	8,820	...	..	62	1,334	...	14,902	2	1,176
	88	Chiniot ...	1,291	2,975	...	...	4	180	...	4,450	...	1,278
MULTAN.	89	Multan ...	14,630	16,084	..	97	412	10	...	31,233	300	29,379
	90	Shujabad ...	770	2,078	...	...	...	48	...	2,896	...	1,179
MUZAFFARGARH.	91	Muzaffargarh ...	971	2,923	...	...	...	292	...	4,186	...	722
	92	Khangarh ...	986	1,423	...	...	...	...	...	2,409	...	492
	93	Alipur ...	1,085	1,844	...	...	...	...	...	2,879	...	477
	94	Leiah ...	689	1,843	...	...	...	...	...	2,532	...	708
	95	Kahror ...	440	1,409	...	...	...	...	...	1,849	...	282
DERA GHAZI KHAN.	96	Dera Ghazi Khan ...	4,359	4,641	...	179	140	573	...	9,792	...	2,500
	97	Jampur ...	928	3,014	...	...	...	115	...	4,057	...	1,071
	98	Dajal ...	1,151	2,122	...	...	..	280	...	3,503	...	697
	99	Rajanpur ...	828	1,244	...	...	...	151	...	2,223	...	471
	100	Mithankot ...	1,050	1,157	...	...	...	...	...	2,207	...	301
		GRAND TOTAL ...	2,87,450	4,44,286	637	1,524	7,496	14,588	1,399	7,57,380	27,320	3,82,334
		GRAND TOTAL FOR 1916-17.	2,89,809	4,27,574	180	2,185	15,771	14,875	1,380	7,51,774	37,299	3,35,288

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
			Water supply.		*Drainage.*						
Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.	Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1	4,593	..	...	153	24	9,628	...	9,892	3,208	198
48	2	813	...	5,457	....	10	2,670	...	6,509	87	14
...	8	11,520	...	2,821	...	8,568	45,287	3,834	23,872	5,208	717
...	1	1,791	...	4,153	...	128	10,640	...	4,743	...	28
...	...	1,671	...	...	...	899	4,076	198	4,625	...	150
1,002	2	1,882	...	...	...		905	...	3,919	...	...
977	...	1,944	...	740	1,427	1,228	3,071	...	6,947	...	17
...	...	514	...	...	...		1,817	...	5,866	...	14
...		618	...		...	7	1,827	...	4,016	...	24
...	...	253	...	...	...	...	1,104	...	4,863	...	36
...	3	1,618	...	...	...	1,970	4,726	....	6,220	633	41
...	5	832	...	...	...	...	2,295	...	3,435	340	251
...	...	1,303	...	59	...	...	2,003		3,600	133	220
...	...	5,623	24,795	12,057	...	707	19,302	727	8,648	206	329
1,277	10	2,985	3,549	3,028	9,304	862	7,224	...	4,224	28	...
...	...	1,178	425	287	3,164	294	12,635	546	14,675	422	227
...	...	1,273	...	...	222	709	7,084	513	6,164	799	263
...	162	29,841	849	1,813	4,581	482	60,214	4,892	31,877	2,388	918
...	4	1,183	...	344	234	45	2,829	...	4,273	16	185
1,088	6	1,816	...	69	117	910	2,835	...	2,000	5	...
...	5	497	...	...	...	18	1,216	...	1,508	...	30
853	14	1,344	...	119	...	...	1,794	...	2,000	...	60
...	...	708	...	...	900	...	2,132	...	5,319	...	165
970	...	1,252	...	...	...	...	887	...	1,000	...	...
...	1	2,501	19,639	6,053	...	681	8,551	291	8,547	100	169
...	...	1,071	...	...	381	...	1,799	...	3,465	...	247
...	...	697	...	308	915	...	1,784	...	2,295	...	211
...	...	471	...	...	...	...	1,328	...	4,243	...	37
...	...	301	...	...	...	...	981	...	1,680	...	85
36,953	370	4,56,977	3,01,832	2,71,701	1,12,130	1,22,727	8,93,975	83,989	7,03,113	53,181	19,255
37,276	730	4,10,589	3,33,733	3,06,287	1,82,397	143,747	8,45,246	62,982	7,18,624	26,709	21,112

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works (a)*				Total.
							Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	352	116	...	378	350	55	1,053	...	...	513	25,420
...	25	72	113	249	...	383	143	...	423	...	16,155
...	...	212	...	4,360	117	276	1,337	1,734	15,404	...	1,13,742
...	221	53	...	...	971	...	867	4,213	15,801	190	42,008
...	1	51	...	318	...	...	543	1	2,513	...	12,875
...	32	76	...	102	...	...	...	5,926	872	...	11,832
...	156	...	...	553	...	...	...	213	141	...	14,488
...	...	...	...	23	...	...		508	...	...	8,228
44	27	...	17	442	...	...	...	...	158	...	6,562
...	...	...	...	...	...	...	...	...	...	...	5,503
...	93	64	344	5,043	...	...	1,403	1,371	1,963	7	23,878
...	...	...	...	333	...	24	364	...	147	...	7,189
...	36	93	...	...	...	...	70	491	203	...	6,908
...	231	...	...	2,862	100	14	794	4,198	1,898	1,133	77,931
...	...	...	674	1,779	...	...	1,255	16,890	1,172	...	49,484
68	341	...	...	2,937	19	66	1,312	117	3,708	...	41,238
188	...	...	...	...	...	...	659	1,158	...	14	17,773
...	1,177	249	...	8,300	700	193	5,778	‡2,847	43,937	54	1,70,199
...	...	135	69	23	...	...	255	53	285	18	8,764
...	483	...	...	100	36	...	145	...	1,204	....	7,904
...	12	...	...	...	...	...	146	674	...	...	3,599
...	36	...	...	...	...	...	544	269	...	...	4,822
...	...	...	...	68	...	...	374	...	475	...	9,424
...	6	...	...	118	...	...	117	1,055	...	...	3,178
...	...	141	...	4,881	...	...	989	3,407	4,779	...	58,178
...	83	...	6	...	96	...	267		245	...	6,589
...	20	...	94	...	...	...	207	258	...	...	6,092
...	30	...	...	...	...	...	...	...	...	401	6,039
...	...	...	...	...	...	...	60	361	526	...	3,693
11,452	28,098	10,181	5,329	1,84,986	9,842	6,788	1,21,581	1,63,698	5,43,095	24,012	36,70,865
16,218	62,389	11,534	4,588	1,64,281	7,269	6,483	1,23,780	1,39,867	6,60,406	16,136	38,53,487

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions.	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,923	3,293	...	6,221	17,349	...	...	...	...	1,494
13,666	...	...	13,666	...	...	...	...	...	...
6,193	12,888	562	19,643	93,405	...	222	...	...	1,556
4,391	...	...	4,391	...	...	3,313	...	...	524
11,954	...	...	11,954	...	...	201	...	...	849
5,560	855	...	6,415	...	...	...	...	...	...
8,094	230	...	8,324	...	...	...	...	...	502
1,993	...	9	2,002	...	...	...	...	...	274
7,099	545	...	7,644	(A) 140	...	...	...	...	...
4,570	809	...	5,379	150	...	...	...	...	59
4,749	746	16	5,511	...	...	...	...	...	361
668	1,979	...	2,647	...	...	...	...	...	219
...	1,207	...	1,207	...	...	...	...	...	42
14,487	...	300	14,787	...	...	...	...	...	325
12,947	1,444	272	14,663	...	...	...	...	...	190
13,068	4,598	10	17,676	...	...	...	...	12	...
9,627	2,118	5	11,750	...	...	...	...	...	471
34,402	9,946	910	45,258	29,747	...	3,326	...	...	1,563
6,940	766	34	7,740	...	...	...	...	...	66
2,154	...	...	2,154	...	...	...	...	...	356
600	...	...	600	...	...	...	...	...	173
4,390	...	...	4,390	...	...	...	...	...	303
6,301	...	...	6,301	...	...	...	...	...	166
911	12	...	923	...	...	...	...	...	160
4,419	1,840	...	6,259	...	...	...	...	...	259
5,740	1,056	...	6,796	...	...	...	...	...	10
1,486	150	...	1,536	...	...	...	...	...	...
5,561	...	...	5,561	...	...	...	...	...	...
1,083	225	...	1,308	...	...	...	...	...	...
6,02,755	2,17,861	19,959	8,40,575	1,94,148	1,800	1,40,428	...	1,067	47,695
6,07,858	1,86,317	18,439	8,12,614	1,85,197	41,084	1,11,324	...	2,903	40,958

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49

MISCELLANEOUS—*concluded.*

Other items—concluded.

Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
489	...	...	159	...	...	...	...	...	4,846	...	...	6,938	6,938
711	...	269	2	...	...	...	...	...	...	...	...	982	982
2,340	...	1,966	395	...	620	200	...	307	242	...	...	7,626	7,848
475	...	11,375	15	...	77	...	...	...	125	...	...	12,591	15,904
611	...	...	...	...	206	...	...	...	213	...	...	1,879	2,080
151	...	10	...	...	...	...	...	...	...	...	...	161	161
483	...	41	29	...	21	547	...	...	13	...	...	1,636	1,683
183	...	...	...	...	...	...	...	...	997	...	...	1,454	1,454
...	...	...	5	...	...	...	(E)100	...	(C) 881	...	...	986	986
408	...	40	4	...	...	173	...	...	30	...	...	714	714
369	...	847	33	...	...	...	...	...	43	...	...	1,653	1,653
105	...	...	3	...	...	...	...	...	3	...	...	330	330
49	...	11	5	...	50	...	6	...	7	...	...	170	170
960	...	121	91	...	...	...	...	...	411	...	...	1,908	1,908
728	...	892	18	...	24	156	...	...	2,690	...	...	4,198	4,198
1,299	...	...	...	...	804	...	...	...	56	...	...	2,171	2,171
612	...	41	7	...	65	...	...	...	...	...	...	1,196	1,196
3,114	...	...	187	288	1,282	...	...	720	‡22,070	...	...	29,224	32,550
191	...	1,072	11	2	...	...	...	...	2	...	...	1,344	1,344
260	...	364	15	...	21	...	...	...	4	...	...	1,020	1,020
100	...	586	3	...	...	...	...	...	...	...	...	862	862
321	...	620	3	...	7	...	...	...	...	...	...	1,254	1,254
275	...	580	2	...	23	...	...	...	1	...	...	1,047	1,047
55	...	...	...	...	48	57	...	...	1,273	...	...	1,593	1,593
268	...	...	50	...	81	...	...	...	9,139	...	...	9,797	9,797
...	...	1,494	3	...	84	...	...	...	5	...	...	1,596	1,596
...	...	1,187	...	...	...	...	...	...	...	...	...	1,187	1,187
119	...	...	...	...	...	...	...	...	2,000	...	...	2,119	2,119
15	...	10	...	...	...	...	...	...	1,000	...	...	1,025	1,025
71,693	...	78,478	4,298	2,984	28,026	30,798	8,410	2,918	2,44,905	3,45,219	2,781	8,64,222	10,06,450
64,196	...	31,958	3,082	3,998	30,421	20,555	4,719	2,814	1,38,303	5,42,278	2,213	8,36,215	10,41,475

No. III.

in the Punjab during the year ending 31st *March* 1918.

III OF 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	EXTRAORDINARY AND DEBT.									BALANCE.				
	Investment.				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Savings Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.	Total disbursement.	Deposits.	Actual balance.	Total.	GRAND TOTAL.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
70,077	...	...	...	...	...	...	...	...	70,077	...	28,087	28,087	98,164	
35,215	...	...	...	...	...	...	...	...	35,215	...	2,419	2,419	37,634	
2,83,551	30,000	...	...	8,240	...	...	...	38,240	3,21,791	...	77,769	*77,769	3,99,560	*Exclusive of invested balance of Rs. 89,300.
73,294	...	...	...	6,907	...	...	...	6,907	80,201	...	29,661	(*a*)29,661	1,09,862	(*a*) Exclusive of invested balances of Rs. 11,500.
33,024	...	...	...	800	...	...	...	800	33,824	899	22,389	23,288	57,112	Liabilities of balance of loans Rs. 43,903.
22,382	...	...	...	...	15	...	...	15	22,397	...	17,210	17,210	39,607	
31,867	2,000	...	...	...	...	...	...	2,000	33,867	2,484	†25,494	‡27,978	61,845	†Exclusive of Rs. 11,000 invested in Government Promissory Notes.
14,714	...	...	...	...	...	...	...	...	14,714	157	6,724	6,881	21,595	‡*Liabilities.* Balance of loans Rs. 3,222.
18,784	...	...	...	...	10	110	...	120	18,904	226	11,191	11,417	30,321	
14,093	3,999	...	...	...	...	...	...	3,999	18,092	32	23,616	23,648	41,740	
38,972	...	...	...	...	...	...	352	352	39,324	...	26,014	26,014	65,338	
15,378	...	...	...	...	...	...	...	...	15,378	...	6,528	6,528	21,906	
12,026	...	...	...	...	...	...	...	...	12,026	...	7,027	7,027	19,053	
1,07,207	19,500	...	...	...	...	...	617	20,117	1,27,321	5,536	7,849	13,385	1,40,706	
74,514	...	...	...	...	...	...	...	...	74,514	1,065	18,571	19,636	94,150	
77,165	5,800	...	...	...	...	...	...	5,800	82,965	6,881	44,203	51,084	1,34,049	
36,442	...	4,000	...	...	...	...	...	4,000	40,442	...	16,763	16,763	57,205	
3,38,828	2,74,994	...	...	6,274	10	...	...	2,81,278	6,20,106	14,580	82,478	97,058	7,17,164	§*Liabilities.* Balance of loans, Rs. 61,778.
21,927	...	...	...	...	40	...	...	40	21,967	...	9,348	9,348	31,315	
17,080	...	...	...	...	125	...	...	125	17,205	...	1,396	1,396	18,601	
7,967	1,300	...	...	...	130	...	...	1,430	9,397	...	2,146	2,146	11,543	
14,689	6,000	...	...	...	97	...	...	6,097	20,786	...	9,152	9,152	29,938	
20,012	7,875	...	...	...	...	...	...	7,875	27,887	645	8,978	9,623	37,510	
8,795	...	4,050	...	...	...	...	...	4,050	12,845	...	992	992	13,837	
86,527	15,000	...	...	...	710	...	2,067	17,797	1,04,324	3,172	1,42,182	1,45,354	2,49,678	
20,109	...	...	...	...	...	...	...	...	20,109	...	‖7,433	7,433	27,542	‖Excluding Rs. 9,000 invested balance.
13,015	5,000	...	...	...	...	...	...	5,000	18,015	...	4,525	4,525	22,540	
16,413	...	...	...	...	...	...	...	...	16,413	...	1,142	1,142	17,555	
8,534	...	...	...	...	...	...	...	...	8,534	...	1,530	1,530	1,00,064	
69,26,345	20,93,966	3,09,062	...	4,08,232	12,368	35,568	13,032	292,218	98,48,563	1,42,984	38,10,722	39,53,706¶	1,38,02,269	¶Total invested balance Rs. 4,93,248 Total liabilities of loans Rs. 33,34,174.
70,55,136	67,716	1,63,000	...	3,31,036	6,236	1,38,275	57,864	7,54,126	78,09,263	65,620	3,90,050	39,65,670	1,17,74,933	

Form No. IV.

Statement showing the quantity or value of the principal articles imported into, and taxed by, the several Municipalities in the Punjab during the year 1917-18.

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by, the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
AMBALA.	HISSAR.	1	Hissar ...	17,162	217,819	8,609	77,080	4,103	4 19 10	85,058	6,753	80,490	6,392	4 27 9
		2	Hansi ...	14,576	345,391	12,089	129,757	5,224	8 36 1	10,724	6,704	9,223	5,766	0 26 0
		3	Bhiwani ...	31,100	695,069	13,993	510,274	10,654	16 16 5	90,217	7,048	52,099	4,070	1 27 0
		4	Sirsa ...	14,629	748,912	7,992	738,769	7,757	50 20 0	22,731	4,736	16,168	3,369	1 4 3
	ROHTAK.	5	Rohtak ...	19,862	121,179	5,023	117,497	4,891	5 36 10	8,459	3,568	8,459	3,568	0 17 0
		6	Jhajjar ...	10,617	125,873	4,106	68,457	2,310	6 17 14	7,242	2,202	7,032	2,136	0 26 7
		7	Beri ...	7,798	70,475	1,901	51,496	1,443	6 24 0	4,739	1,481	4,079	1,275	0 21 0
		8	Bahadargarh	4,990	58,742	1,984	40,322	1,408	8 3 3	2,200	1,022	2,107	981	0 16 14
		9	Gohana ...	5,438	34,116	1,467	28,344	1,205	5 8 7	2,073	902	2,064	898	0 15 2
		10	Sonepat ...	12,014	108,314	4,661	86,478	3,657	7 7 15	4,467	2,513	4,107	2,311	0 13 11
	GURGAON.	11	Rewari ...	24,780	252,864	9,767	151,996	4,368	6 5 2	39,829	9,730	34,541	7,783	1 15 12
		12	Palwal ...	9,485	87,201	3,584	42,381	1,987	4 18 12	5,741	2,153	5,218	1,957	0 22 0
		13	Firozpur-Jhirka	5,719	58,880	2,603	43,112	1,947	7 14 1	2,186	820	2,067	775	0 14 7
		14	Hodal ...	5,468	168,329	5,629	59,119	2,156	10 32 8	3,195	1,198	2,623	1 312	0 19 3
		15	Ballabgarh ...	4,053	146 822	7,680	67,172	3,627	16 22 15	2.106	1,185	2 008	1,130	0 19 13
		16	Faridabad ...	4,487	35,666	1,924	30,008	1,623	6 27 8	1,787	1,005	1,567	881	0 14 0
	KARNAL.	17	Karnal ...	21,018	416,886	17,657	210,406	9,025	10 0 7	8,757	5,965	7,636	5,341	0 14 8
		18	Panipat ...	26,342	210,016	7,753	168,384	6,170	6 15 11	8,707	5 343	7,075	4,340	0 11 0
		19	Kaithal ...	12,912	125,115	4,307	92,097	3,125	7 5 5	4,279	2,221	4,139	2,154	0 12 13
		20	Shahabad ...	11,054	252,300	4,363	82,866	1,559	7 19 14	5,972	3,242	5 124	2,700	0 18 8
		21	Thanesar ...	4,719	65,764	1,770	45,981	1,131	9 29 12	4,278	2,370	3,270	2,208	0 27 11
	AMBALA.	22	Ambala ...	24,493	759,151	24,242	167,459	5,726	6 33 8	11,883	5,974	11,576	5,819	0 18 14
		23	Jagadhri ...	12,045	189,230	3,666	189,230	3,666	15 28 6	6,776	2,552	6,776	2,552	0 22 8
		24	Rupar ...	6,935	69,134	2,028	62,981	1,819	9 3 4	5,354	1,687	3,600	1,140	20 12 0
		25	Sadhaura ...	7,774	65,578	1,137	64,564	1,120	8 12 3	1,830	1,310	1,332	959	0 6 14
		26	Buriya ...	4,272	28,302	653	28,302	653	6 25 0	714	351	714	351	0 6 11
	SIMLA.	27	Simla ...	33,316	276,704	17,294	265,312	16,582	7 38 9	...	25,825	...	21,205	...
JULLUNDUR.	HOSHIARPUR.	28	Hoshiarpur ...	20,583	136,661	7,079	121,451	6,302	5 36 0	5,433	2,046	5,340	2,011	0 10 6
		29	Urmur-Tanda	7,016	45,018	2,369	28,923	1,670	4 4 14	1,991	498	1,941	486	0 11 1
	JULLUNDUR.	30	Jullundur ...	55,354	352,279	11 305	342,228	10,978	6 7 5	15,008	5,628	14,392	5,397	0 10 6
		31	Kartarpur ...	8,631	58,943	2,036	51,157	1,995	5 37 1	2,511	942	2,503	939	0 11 9
		32	Phillaur ...	5,224	38,515	1,239	26.336	886	5 5 8	1,420	444	1,201	416	0 9 3
		33	Nurmahal ...	7,178	54,777	2,095	52,967	1,650	7 15 2	835	261	771	241	0 4 5
		34	Rahon ...	6,292	35,325	1,570	16,409	988	2 24 5	1,345	420	1,327	415	0 8 7
		35	Panga ...	4,602	40,972	3,007	36,491	2,560	7 37 3	2,865	895	2,455	767	0 21 5
		36	Nakodar ...	8,859	96,253	3,091	51,869	1,709	5 34 3	1,902	594	320	339	0 1 7
	LUDHIANA.	37	Ludhiana ...	43,152	30,223	5,600	16,061	2,944	0 14 14	27,014	13,508	20,625	10,313	0 19 2
		38	Jagraon ...	15,039	79,815	1,659	74,380	1,554	4 37 13	16,395	3,236	4,351	2,423	0 11 9
		39	Raekot ...	7,510	52,858	2,051	41,326	1,599	5 20 2	4,770	1,491	3,978	1,245	0 21 3
	FEROZEPORE.	40	Ferozepore ...	24,678	872,004	10,261	584,273	6,110	23 27 1	21,504	4,756	12,879	2,185	0 20 14
	ZIRA.	41	Zira ...	4,378	52,138	1,222	42,240	990	9 17 11	2,597	967	2,277	847	0 20 13

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
12,103	1,702	10,992	1,543	0 25 9	2,973	2,787	2,792	2,618	0 6 8
23,086	2,886	20,908	2,614	1 17 7	1,863	1,753	1,737	1,635	0 4 11
297,752	13,957	181,051	8,487	5 32 14	6,702	6,702	6,276	6,276	0 8 1
61,031	4,133	49,671	3,365	3 15 13	3,172	3,172	2 907	2,907	0 8 11
9,741	1,828	9,699	1,820	0 19 8	2,616	2 614	2,602	2,600	0 5 4
12,710	794	12,489	781	1 7 0	979	918	932	873	0 3 8
6,187	570	5,313	492	0 27 4	1,182	1,108	1,131	1,061	0 5 13
5,687	711	5,308	664	1 2 9	327	409	310	388	0 2 8
3,125	586	2,228	416	0 16 6	545	544	535	535	0 3 14
4,840	1,134	4,459	1,045	0 14 13	1,556	1,556	1,512	1,512	0 5 0
140,508	17,564	89,335	11,901	3 24 3	3,466	4,324	3,383	4,235	0 5 8
51,686	6,454	24,626	3,078	2 23 14	1,005	942	895	839	0 3 12
6,616	819	6,483	607	1 5 5	599	375	467	292	0 3 4
10,155	1,269	8,459	1,057	1 21 14	408	383	378	355	0 2 12
13,398	1,675	11,823	1,478	2 36 11	518	518	445	445	0 4 6
6,443	1,510	5,735	1,344	1 11 2	328	328	288	288	0 2 9
19,600	3,338	15,919	2,717	0 30 5	3,134	2,447	2,834	2,213	0 5 6
35,861	5,379	32,049	4,807	1 8 11	2,731	2,134	2,674	2,089	0 4 1
9,447	1,853	9,179	1,808	0 28 7	1,805	1,410	1,794	1,401	0 5 9
5,735	917	5,348	851	1 19 6	878	674	853	655	0 3 1
4,221	560	4,008	536	0 33 15	907	714	739	584	0 6 4
9,100	2,002	8,839	1,945	0 14 7	4,036	3,028	3,723	2,794	0 6 1
9,296	1,176	9,296	1,176	0 30 13	2,027	1,267	2,027	1,267	0 6 12
13,566	1,863	10,553	1,490	1 20 14	850	639	830	624	0 4 12
3,989	1,316	3,70	1,224	0 19 1	607	556	492	471	0 2 8
2,562	423	2,562	423	0 23 15	240	179	240	179	0 2 3
...	6,813	...	2,763	...	7,377	11,066	7,002	10,503	0 8 7
8,335	1,047	7,628	959	0 14 13	4,117	2,574	2,976	1,861	0 5 13
4,636	433	4,502	423	0 25 11	401	251	357	224	0 2 1
20,218	2,527	19,651	2,456	0 4 3	6,394	6 394	6,049	6,049	0 4 6
4,033	505	3,672	460	0 17 0	584	585	575	576	0 2 11
2,827	266	2,358	222	0 18 0	509	319	472	296	0 3 10
15,804	1,482	15,769	1,479	2 7 14	458	286	420	262	0 2 5
3,072	288	2,964	278	0 18 13	535	334	365	228	0 2 5
3,933	369	3,477	322	0 30 3	334	209	308	193	0 2 11
15,351	1,439	14,076	1,320	1 23 9	639	399	579	362	0 2 10
18,899	4,725	13,538	3,385	0 12 9	6,989	10,498	6,630	9,959	0 6 3
5,694	1,253	5,174	1,136	0 13 12	979	1,503	948	1,457	0 2 8
7,775	1,322	6,669	1,124	0 35 8	364	345	298	282	0 1 9
47,428	3,199	37,458	2,500	1 20 11	5,856	3,660	4,873	3,046	0 7 14
3,815	721	3,638	689	0 33 4	344	419	330	402	0 3 0

26	27	28	29	30	31	32	33	34	35
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
394,018	24,466	234,808	18,543	13 27 4	14,650	897	14,650	897	0 13 7
478,863	27,227	250,079	17,876	17 6 3	27,832	564	27,832	564	1 14 7
...	58,431	...	39,693	...	Heads. 6,675	316	Heads. 6,675	316	Heads. ·21
884,817	26,102	853,389	22,617	58 13 6	5,387	590	5,387	590	·36
...	18,000	...	17,670	...	4,890	1,190	4,890	1,190	·25
219,710	9,318	161,207	7,385	15 3 0	Rs. 1,879	505	Rs. 1,879	505	Rs. A. P. 0 7 0
Rs. 1,81,083	5,896	Rs. 1,58,019	5,074	Rs. A. P. 20 4 0	...	...	...	...	...
...	5,527	...	4,827	...	Heads. 901	334	Heads. 901	334	Heads. ·19
Mds. 59,124	4,825	Mds. 52,390	4,376	Mds. s. c. 9 25 5	Rs. 21,080	224	Rs. 21,080	224	Rs. A. P. 3 14 0
137,632	13,078	114,747	11,698	9 22 1	26,874	942	26,874	942	2 3 9
590,192	53,243	432,785	40,145	17 18 9	69,835	2,288	69,835	2,288	2 13 1
207,893	16,634	126,094	10,884	13 11 12	18,461	394	18,461	394	1 15 11
72,381	5,185	64,645	4,312	11 12 2	13,095	389	13,095	389	2 4 6
190,993	10,177	79,004	6,091	14 17 15	6,509	258	6,509	258	1 8 1
170,969	12,480	89,535	8,046	22 3 10	...	108	...	108	...
49,381	5,507	49,302	4,863	10 39 8	2,598	222	2,598	222	0 9 3
538,696	35,983	304,696	23,978	14 19 14	50,112	2,349	50,112	2,349	2 6 2
277,315	25,322	210,182	21,226	7 39 2	...	3,882	...	3,882	...
179,706	11,744	146,217	10,430	11 12 15	23,716	1,110	23,716	1,110	1 13 5
188,721	10,759	Rs. 16,763	7,224	Rs. A. P. 1 0 0	30,000	1,278	30,000	1,278	2 11 7
84,507	6,011	Mds. 63,204	4,642	Mds. s. c. 13 15 14	...	...	...	...	...
850,797	47,724	254,085	27,506	10 14 15	74,770	1,949	74,770	1,949	3 0 10
207,226	13,462	207,226	13,462	17 8 2	...	...	...	...	...
138,201	9,866	121,569	8,244	17 21 3	Heads. 3,523	575	Heads. 3,523	575	Heads. ·5
112,278	5,867	105,257	5,079	13 21 9	No. 1,522	357	No. 1,522	357	Rs. A. P. 1 8 3
Rs. 19,799	2,447	Rs. 19,799	2,447	Rs. A. P. 4 10 2	Rs. 9,340	442	Rs. 9,340	442	2 2 11
...	1,04,876	...	92,982	...	...	15,479	...	15,409	...
Mds. 249,822	19,636	231,556	17,861	Mds. s. c. 11 10 0	48,165	1,505	48,165	1,505	2 5 5
77,272	4,982	60,837	4,225	8 26 14	44,493	695	44,493	695	6 5 6
1,020,670	42,966	1,002,124	41,790	18 4 2	1,22,885	3,840	1,22,885	3,840	2 3 6
82,415	5,456	74,032	5,149	8 23 2	7,004	219	7,004	219	0 13 0
54,947	3,226	40,422	2,677	7 29 8	45,643	715	45,643	715	8 11 9
127,681	5,208	110,539	4,669	15 15 15	4,827	151	4,827	151	0 10 9
44,569	3,135	27,140	2,423	4 12 9	11,917	225	11,917	225	1 14 3
48,104	4,480	42,731	3,842	9 11 6	2,029	128	2,029	128	0 7 0
141,663	6,633	90,134	4,716	10 7 0	20,688	323	20,688	323	2 5 4
382,142	60,522	324,557	49,841	7 20 13	Heads. 30,996	2,847	Heads. 30,993	2,847	Heads. ·71
114,932	10,789	106,807	9,586	7 4 1	Nos. 6,283	393	Mds. 6,283	393	Rs. A. P. 0 6 8
72,283	6,303	58,621	5,335	7 32 4	Rs. 15,872	248	Rs. 15,872	248	2 1 10
1,449,672	39,068	772,150	27,136	31 11 9	54,368	853	53,536	841	2 2 9
67,698	4,709	56,372	4,285	12 35 1	7,220	85	7,220	85	1 10 5

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
...	...	...	...	...	76,485	3,111	39,348	787	2 11 11
...	...	...	...	...	4,368	399	4,080	390	0 11 3
...	...	...	...	...	...	2,929	...	2,374	...
...	...	...	...	...	...	...	...	...	...
1,369	429	1,341	420	0 2 11	...	1,649	...	1,639	...
266	50	266	50	0 1 0	10,991	403	10,941	400	1 1 3
120	22	120	22	0 0 9	Rs. 9,548	422	Rs. 9,001	388	Rs. A. P. 1 2 0
24	5	7	2	0 0 1	...	262	...	238	Mds. s. c. ...
295	74	295	74	0 2 2	Mds. 5,060	179	Mds. 4,827	164	0 35 8
492	154	472	148	0 1 9	2,348	350	2,304	341	0 7 11
1,394	87	699	44	0 1 2	7,949	3,719	3,599	3,447	0 5 13
...	...	...	...	...	11,228	183	11,228	183	1 7 6
21	10	21	10	0 0 2	8,257	327	4,961	70	0 34 11
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	13,336	1,667	4,146	518	1 0 15
...	...	...	...	...	3,712	348	2,165	203	0 19 5
226	71	216	68	Mds. s. c. 0 0 7	112,069	2,267	104,294	1,702	4 38 8
297	93	265	83	0 0 6	...	1,182	...	1,105	...
...	...	...	...	...	70,512	983	60,035	164	4 26 0
...	...	...	...	...	6,872	528	5,843	447	0 21 2
263	83	232	73	0 1 15	1,427	173	844	120	0 7 2
145	55	127	48	0 0 3	90,283	3,941	82,015	3,187	3 13 15
585	146	585	146	0 1 15	19,759	2,140	19,759	2,140	1 25 9
786	197	786	197	0 4 9	50,030	1,539	45,066	1,104	6 19 15
136	56	124	51	0 0 10	26,191	1,263	22,655	817	2 36 9
0 25 0	0 2 6	0 25 0	0 2 6	Too low	Rs. 3,008	356	Rs. 3,008	356	Rs. A. P. 0 11 3
5,650	5,650	2,758	2,758	0 3 5	...	14,446	...	11,231	...
295	74	— 80	— 20	...	Mds. 71,648	3,158	Mds. 69,731	2,804	Mds. s. c. 3 15 8
65	16	65	16	0 0 6	14,929	808	13,861	676	1 39 0
3,774	944	3,648	912	0 2 10	178,755	6,307	174,035	6,005	3 5 12
689	120	689	120	0 2 15	2,810	421	2,810	421	0 13 0
425	81	425	81	0 3 4	14,093	341	13,718	336	2 25 0
638	120	638	120	0 3 9	10,086	616	9,868	597	1 15 0
50	10	50	10	0 0 5	6,539	291	5,893	240	0 37 7
192	36	140	26	0 1 3	13,791	693	12,859	606	2 31 5
359	67	230	57	0 1 1	13,822	463	13,594	451	1 21 6
...	...	...	...	...	Rs. 1,25,156	3,911	Rs. 1,16,521	3,642	Rs. A. P. 2 11 2
542	69	542	69	0 1 7	Mds. 33,323	582	Mds. 32,859	549	Mds. s. c. 2 7 6
...	...	...	...	...	4,599	210	4,599	210	0 24 8
5,032	1,253	4,128	1,032	0 6 11	151,075	4,378	138,158	3,934	5 23 15
46	10	46	10	0 0 7	5,440	510	4,917	461	1 4 15

46	47	48	49	50	51	52	53	54	55
CLASS IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS.					CLASS V.—DRUGS, GUMS, SPICES AND PERFUMES.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
59,315	2,781	57,888	2,714	3 5 11	26,946	1,195	23,619	1,042	1 6 0
33,059	1,584	32,951	1,579	2 4 2	11,994	511	11,772	501	0 12 11
4,26,219	12,814	3,87,325	11,719	12 7 3	2,17,324	3,516	72,460	1,159	2 5 3
96,657	3,021	85,728	2,680	5 13 9	41,434	1,815	45,150	1,369	3 1 5
2,31,468	10,809	1,70,283	7,941	8 9 2	25,558	1,203	24,245	1,141	1 3 6
31,021	969	30,627	954	2 14 1	16,175	506	16,175	506	1 8 4
34,688	1,084	34,231	1,070	4 6 0	4,744	148	4,442	138	0 9 0
50,352	1,573	50,022	1,563	10 0 5	4,383	137	4,383	137	0 14 1
17,888	902	17,808	898	3 4 4	11,274	529	11,106	521	2 0 8
42,156	2,016	41,582	1,989	3 7 4	11,406	535	11,268	528	0 15 0
1,06,095	4,969	91,761	4,426	3 11 3	...	...	...	...	...
15,756	739	15,599	731	1 10 4	21,512	1,008	21,512	1,008	2 4 3
...	...	...	...	...	3,039	95	2,702	84	0 7 7
14,005	657	13 840	649	2 8 6	...	...	...	...	...
13,123	616	12,828	603	3 2 8	1,823	75	1,823	75	0 7 2
7,703	360	7,511	351	1 10 9	4,715	201	4,566	194	1 0 3
76,465	2,390	73,655	2,302	3 8 1	67,280	2,988	61,563	2,733	2 14 10
...	2,951	...	2,396	...	53,653	2,205	31,648	1,325	1 3 3
47,344	1,479	46,788	1,462	3 10 0	14,496	648	13,972	626	1 1 4
42,451	1,279	41,686	1,255	3 13 3	39,730	1,412	39,600	1,407	0 11 1
5,653	180	5,545	177	1 2 9	15,444	641	14,925	617	3 2 7
1,69,255	7,395	1,59,336	7,004	6 8 1	19,542	1,382	17,849	1,090	0 11 8
62,737	1,980	62,737	1,980	5 3 4	1,57,914	3,592	1,57,914	3,592	13 1 9
25,979	812	25,797	807	3 11 6	43,554	1,360	40,863	1,276	5 14 3
22,224	695	21,928	686	2 13 2	7,246	271	6,786	257	0 14 0
1,850	73	1,850	73	0 6 11	...	...	...	...	...
...	9,892	...	9,428	...	...	6,739	...	5,768	...
1,05,739	3,315	81,529	2,558	3 15 5	1,95,879	6,128	91,243	2,859	4 6 11
39,982	626	37,478	559	5 5 6	20,606	644	20,319	635	2 14 4
3,10,398	7,193	2,95,302	6,975	5 5 4	1,07,674	3,365	1,03,200	3,224	1 13 10
35,362	1,114	35,146	1,107	4 1 2	7,519	235	7,379	231	0 13 8
13,786	400	13,708	398	2 10 0	5,326	167	4,976	156	0 15 3
44,348	472	44,228	468	6 2 7	15,170	474	14,479	452	2 0 3
11,823	339	11,207	328	1 12 6	11,285	352	10,554	330	1 10 10
23,847	431	22,971	415	4 15 10	17,685	550	14,877	464	3 3 7
43,787	787	43,667	784	4 14 10	28,616	894	27,011	844	3 0 9
2,74,651	12,882	2,53,515	11,893	5 14 0	68,699	3,195	60,032	2,790	1 6 3
41,533	1,962	39,547	1,868	2 10 1	27,147	1,007	25,532	952	1 11 2
14,285	631	13,809	610	1 13 5	8,224	258	8,058	253	1 1 2
1,83,801	5,785	1,35,601	4,780	5 7 11	62,176	1,943	58,816	1,838	2 6 2
21,301	389	21,134	384	4 13 3	8,684	208	8,684	208	1 15 9

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
29,963	937	27,643	864	1 9 9	4,97,778	11,672	4,71,751	11,062	27 7 0
Mds.		Mds. s. c.		Mds.					
5,200	1,370	4,771	1,259	0 13 1	3,06,216	4,827	3,02,311	4,766	20 11 10
Rs.		Rs.		Rs.					
41,815	1,307	38,111	1,191	1 3 7	83,76,751	43,568	40,48,967	21,011	130 3 1
44,810	2,011	32,413	1,435	2 3 5	8,61,781	9,065	7,13,677	7,514	48 11 11
...	...	...	...	...	3,01,604	9,428	2,98,139	9,320	15 0 2
6,345	198	6,253	195	0 9 5	26,264	461	25,800	452	2 6 10
6,367	199	5,146	161	0 10 7	82,772	1,656	82,394	1,643	10 9 0
3,751	117	3,678	115	0 11 9	64,280	2,007	60,483	1,888	12 1 11
4,239	132	4,107	128	0 12 1	93,772	2,910	92,580	2,873	17 0 4
Mds.		Mds.		Mds. s. c.					
2,672	413	2,621	402	0 8 12	2,29,692	5,426	2,15,086	5,083	17 14 5
Rs.		Rs.		Rs. A. P.					
4,379	821	3,364	789	0 2 2	5,38,511	16,832	4,67,296	14,904	18 13 9
Mds.		Mds.		Mds. s. c.					
2,002	311	1,876	294	0 7 15	1,57,203	3,275	1,55,538	3,241	16 6 4
...	...	...	...	...	53,262	1,107	50,807	1,056	8 14 2
...	...	...	...	...	53,944	1,686	52,463	1,639	9 9 6
715	178	696	171	0 6 14	91,966	2,156	90,462	2,121	22 5 2
368	126	368	126	0 3 4	45,558	1,070	45,558	1,070	10 2 5
6,414	1,002	6,307	986	0 12 0	3,03,593	8,079	2,72,126	7,249	12 15 2
979	581	918	545	0 1 6	4,52,400	...	3,80,832	...	14 7 3
Rs.		Rs.		Rs. A. P.					
11,545	361	11,545	361	0 14 3	3,16,800	4,950	2,77,081	4,329	21 7 4
14,694	453	12,890	393	1 2 7	2,41,141	3,575	2,35,382	3,486	21 0 4
6,522	220	6,469	218	1 5 11	1,02,948	1,527	98,777	1,425	20 8 2
...	...	...	...	...	4,99,447	11,708	4,84,806	11,365	19 12 8
Mds.		Mds.		Mds. s. c.					
4,372	1,041	4,372	1,041	0 14 8	2,49,282	3,895	2,49,282	3,895	20 11 1
Rs.		Rs.		Rs. A. P.					
14,290	447	11,222	351	1 9 10	1,92,728	4,517	1,33,140	3,121	19 3 2
7,814	248	7,542	237	0 15 6	1,08,423	2,259	97,058	2,023	12 7 9
3,521	110	3,521	110	0 13 2	26,832	576	26,832	576	6 4 5
...	10,300	...	7,850	...	16,96,016	53,063	10,70,304	33,447	32 2 0
Mds.		Mds.		Mds. s. c.					
4,625	705	4,450	672	0 8 10	3,67,728	6,041	3,18,633	5,272	15 7 8
505	241	454	231	0 2 9	1,70,617	2,666	1,32,209	2,063	18 13 6
19,260	1,907	18,923	1,854	0 13 10	19,23,013	20,031	13,25,191	13,810	23 15 0
1,497	254	1,453	249	0 6 13	1,291	20	1,291	20	0 2 5
1,128	169	1,102	166	0 8 7	48,751	762	46,536	728	8 14 9
1,698	222	1,655	217	0 9 3	72,568	1,133	66,759	1,043	9 4 9
1,084	196	1,033	191	0 6 9	71,372	1,115	66,468	1,036	10 9 0
2,033	315	1,815	272	0 15 12	2,04,364	3,194	1,29,624	3,026	28 2 8
1,445	178	1,436	177	0 6 8	1,01,036	1,579	99,937	1,562	11 4 6
14,190	2,807	8,745	1,936	0 8 2	17,46,354	29,862	11,79,401	17,764	27 5 4
3,219	380	3,078	364	0 8 3	3,38,374	5,033	2,68,920	3,947	17 14 1
1,183	190	1,135	183	0 6 1	1,34,469	4,200	1,12,060	3,503	14 14 9
16,549	4,132	9,547	1,776	0 15 8	10,91,097	14,207	8,64,567	11,257	35 0 6
383	96	375	94	0 3 7	87,040	1,360	85,952	1,343	19 6 10

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
5,38,505	12,626	5,10,674	11,975	29 12 0	40,572	950	35,555	833	2 7 1
3,20,078	5,095	3,16,173	5,034	21 11 1	34,404	807	32,919	722	2 4 2
83,82,619	43,660	40,54,331	21,095	130 5 10	3,12,250	2,609	1,31,470	1,292	4 3 8
9,12,765	9,640	7,61,921	8,062	52 1 4	56,568	884	43,064	674	2 15 1
3,32,267	10,390	3,27,907	10,254	16 8 2	81,008	2,531	63,937	1,998	3 3 6
2,46,991	4,876	2,37,376	4,684	22 5 8	12,198	183	11,528	173	1 1 4
88,526	1,771	88,150	1,763	11 5 0	3,940	62	3,621	57	0 7 5
66,305	2,056	62,460	1,936	12 8 3	13,218	207	8,857	139	1 12 4
97,409	3,044	96,130	3,004	17 10 10	12,116	380	11,063	346	2 0 5
2,40,635	5,767	2,25,790	5,417	18 12 8	30,966	968	24,653	771	2 0 10
6,36,655	19,922	5,65,440	17,994	22 13 2	...	...	...	...	...
1,59,068	3,333	1,57,403	3,299	16 9 6	16,406	513	13,168	412	1 6 3
64,852	1,340	59,249	1,223	10 5 7	...	...	...	...	...
63,022	1,969	61,541	1,923	11 4 1	...	...	...	...	...
1,01,323	2,450	99,404	2,402	24 8 5	5,999	187	4,239	132	1 0 9
46,038	1,085	45,814	1,078	10 3 4	3,616	113	1,536	48	0 5 6
3,78,818	9,939	3,46,422	9,087	16 7 9	56,691	1,176	47,795	991	2 4 5
60,368	10,857	56,864	9,289	2 2 6	1,03,344	2,153	50,352	1,049	1 14 7
3,69,589	5,775	3,29,590	5,150	25 8 5	38,016	792	32,795	683	2 8 8
2,57,450	3,830	2,51,375	3,735	22 11 10	25,883	534	23,104	476	11 2 10
1,11,194	1,721	1,05,023	1,619	22 4 1	10,856	173	9,664	154	2 0 9
7,51,422	17,621	6,49,675	15,239	26 8 5	1,48,643	3,485	1,06,396	2,495	4 5 6
2,91,452	5,060	2,91,452	5,060	24 3 1	12,981	316	12,981	316	1 1 3
2,14,348	5,025	1,53,620	3,603	22 2 5	32,545	763	20,944	492	3 0 4
1,17,598	2,451	1,06,148	2,191	13 10 6	7,600	237	7,538	231	0 15 6
35,955	792	35,955	792	8 6 7	...	...	...	...	Too low
22,76,512	71,141	15,57,824	48,682	46 12 2	4,29,920	13,435	3,62,912	11,341	10 14 3
4,35,555	7,361	3,84,284	6,552	18 10 9	1,43,853	2,219	55,046	860	2 10 9
1,76,480	2,777	1,37,885	2,171	19 10 4	18,000	281	14,633	229	2 1 4
21,06,428	22,745	14,95,938	16,368	27 0 5	4,09,435	6,397	2,66,381	3,850	4 12 11
91,296	1,429	88,201	1,380	10 3 6	9,053	143	7,377	117	0 13 8
55,216	863	52,626	823	10 1 2	11,332	186	4,394	78	0 13 5
79,367	1,240	73,433	1,148	10 3 9	8,848	138	7,612	119	1 1 0
73,120	1,142	68,216	1,112	10 13 6	19,001	297	9,338	146	1 7 9
2,25,423	3,525	1,50,137	2,350	32 10 0	46,527	728	24,342	372	5 4 7
1,07,659	1,682	1,06,448	1,663	12 0 3	13,925	218	12,585	197	1 6 9
19,05,713	34,843	13,18,416	22,111	30 8 5	2,91,994	9,127	1,26,775	3,965	2 15 0
3,85,510	7,136	3,04,717	5,697	20 4 2	78,808	2,495	26,656	833	1 12 4
1,42,993	4,461	1,19,239	3,725	15 14 0	16,975	533	12,796	400	1 11 3
11,72,198	15,453	9,41,875	12,444	38 2 8	2,30,315	2,872	1,63,115	2,032	6 9 9
1,07,328	1,677	1,06,112	1,658	24 3 10	7,872	123	7,872	123	1 12 9

No. IV.

the several Municipalities in the Punjab during the year ending 31*st March* 1918, *taxation per head of population*—continued.

III OF 1912.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	...	...	...	...	1 1 2	2 2 10	
8,088	253	8,088	253	0 8 10	...	1 3 7	1 14 11	
[illegible]04	2,753	54,633	2,332	1 12 1	...	1 4 5	2 9 9	
	...	...	...	...	...	1 8 9	2 8 11	
	231	14,203	226	0 11 5	1,020	0 14 2	2 2 8	
		...	...	...	14,836	0 11 1	1 6 3	
		...	...	...	...	0 10 4	1 1 9	
		...	...	...	...	0 15 5	1 13 9	
		...	...	...	...	0 12 10	1 12 5	
		...	...	...	...	0 15 7	1 13 5	
		41,300	213	1 10 7	...	1 9 11	2 12 9	
		...	...	...	...	1 2 4	1 13 7	
	...	...	...	...	...	0 12 0	1 1 0	
	...	...	...	...	...	1 1 10	1 10 1	
	...	...	...	...	...	1 15 9	2 15 7	
...	...	...	...	...	7,088	1 1 4	1 9 8	
...	...	...	...	...	...	1 2 3	2 1 7	
...	...	...	...	...	...	0 12 11	1 8 9	
27	4	27	4	...	...	0 13 11	1 8 10	
...	...	...	...	...	...	0 10 5	1 7 6	
3,645	115	3,645	115	0 12 4	...	0 15 9	1 10 0	
...	...	...	...	...	...	1 2 0	2 6 2	
388	12	388	12	0 0 6	...	1 1 10	2 4 8	
18,988	531	18,104	503	2 9 9	...	1 3 0	2 7 1	
...	...	...	...	...	...	0 10 5	1 4 3	
...	...	...	...	...	...	0 9 1	0 15 9	
52,992	1,656	52,160	1,630	1 9 1	...	2 12 8	6 2 2	
58,469	1,827	49,901	1,560	2 6 9	...	0 13 11	1 12 11	
6,076	191	5,974	187	0 13 7	...	0 9 8	1 5 11	
38,308	1,380	81,273	1,270	1 7 6	...	0 12 1	1 8 7	
5 366	85	5,366	85	0 9 11	...	0 9 6	1 0 7	
2,834	44	2,834	44	0 8 8	150	0 8 2	1 0 11	
1,937	30	1,843	29	0 4 1	...	0 10 6	1 1 6	
5,222	81	5,222	81	0 13 3	...	0 6 2	0 12 10	
5,283	83	5,069	79	1 1 7	...	0 13 4	1 13 0	
13,016	203	13,0 6	203	1 7 6	...	0 8 6	1 0 11	
1,41,498	4,425	84,242	2,637	1 15 3	380	1 2 5	2 5 10	
...	...	...	...	...	...	0 10 2	1 5 6	
...	...	...	...	...	...	0 11 4	1 7 4	
1,85,296	2,114	1,25,568	1,962	5 1 5	...	1 1 7	2 4 9	
8,756	134	8,756	134	1 15 4	...	0 15 8	1 11 2	

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by, the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Division.	District.	Serial No. of Municipality.	Name of Municipality.	Population.	Grain.					Refined sugar.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s.
LAHORE.	LAHORE.	42	Lahore ...	210,270	1,908,552	1,01,978	1,467,322	79,858	6 34 6	121,890	60,945	95,026	74,514	0 18
		43	Kasur ...	24,783	Rs. 36,95,531	24,545	Rs. 0,13,710	5,024	Rs. A. P. 40 14 5	Rs. 2,25,574	10,574	Rs. 1,87,727	6,456	Rs. A. 5
		44	Khem Karan	5,732	Mds. 51,815	1,989	Mds. 29,407	1,212	Mds. s. c. 5 5 3	Mds. 1,482	1,021	Mds. 1,119	771	M
		45	Chunian ...	7,151	73,633	2,479	54,946	1,945	7 27 6	5,797	1,840	5,694	1,76	
	AMRITSAR.	46	Amritsar ...	151,339	2,443,616	76,363	2,020,256	63,133	13 13 15	100,724	50.362	84,042		
	GURDASPUR.	47	Gurdaspur ...	5,133	22,408	1,129	22,132	1,116	4 12 7	2,163	676	2,158		
		48	Dinan gar ...	4,154	48,818	2,900	29,438	1,673	7 3 8	1,705	540	1,500		
		49	Pathankot ...	7,007	64,257	2,107	55,443	1,831	7 36 8	2,193	868	1,940		
		50	Batala ...	26,430	170,336	8,872	150,889	7,895	5 28 6	6,307	1,971	6,283		
		51	Dera Baba Nanak.	4,555	58,208	2,720	44,251	2,066	9 28 8	1,461	457	1,409		
	SIALKOT.	52	Sialkot ...	64,869	1,195,986	58,838	542,519	28,249	8 14 8	24,255	12,074	24,159		
		53	Pasrur ...	7,564	42,547	1,724	40,501	1,566	5 14 3	1,754	656	1,721		
	GUJRANWALA.	54	Gujranwala...	29,472	1,683,414	69,628	363,189	14,932	12 12 15	56,592	17,685	22,378	6,993	0 30 6
		55	Wazirabad ...	17,146	306,152	11,355	159,967	6,020	9 13 3	22,199	2,775	18,657	2,332	1 3 8
		56	Eminabad ...	5,526	48,545	1,876	29,668	1,168	5 14 12	1,788	559	1,665	520	0 12 1
		57	Sharakpur ...	4,482	56,623	2,375	56,623	2,375	12 16 7	934	237	934	237	0 8 5
	GUJRAT.	58	Gujrat ...	18,692	189,480	5,268	148,554	3,929	7 37 14	5,404	3,485	5,343	3,444	0 11 7
		59	Jalalpur Jattan.	11,615	64,185	2,270	61,604	2,172	5 12 2	39,040	1,830	36,307	1,712	3 2 0
		60	Dinga ...	5,352	32,729	1,051	27,134	876	5 2 13	15,842	743	15,816	741	2 15 3
		61	Kunjah ...	7,090	21,447	1,039	13,967	779	1 38 12	548	273	544	271	0 2 7
	SHAHPUR.	62	Bhera ...	15,202	101,374	4,451	82,522	3,823	5 17 2	4,733	1,775	4,268	1,601	0 11 4
		63	Miani ...	5,819	48,264	1,753	39,505	1,468	6 31 9	1,784	669	1,589	596	0 10 15
		64	Khushab ...	10,159	78,672	2,271	65,312	2,041	6 17 3	2,093	785	2,048	768	0 8 1
		65	Sahiwal ...	7,658	40,974	1,389	38,155	1,287	4 39 4	3,850	1,125	3,821	1,116	0 19 15
	JHELUM.	66	Jhelum ...	19,698	167,520	6,583	121,290	4,407	6 6 5	14,650	4,867	10,240	3,510	0 20 13
	JHELUM.	67	Pind Dadan Khan.	10,590	79,105	2,810	76,974	2,710	7 10 6	2,524	1,183	2,463	1,153	0 9 5
RAWALPINDI.	RAWALPINDI.	68	Rawalpindi ...	86,483	956,133	50,167	563,787	29,715	6 20 12	83,254	41,627	43,402	21,751	0 20 1
	ATTOCK.	69	Hazro ...	9,950	59,887	2,805	59,625	2,789	6 0 0	29,080	1,491	29,020	1,461	2 36 10
		70	Pindigheb ...	9,554	50,598	1,558	50,452	1,583	5 11 3	1,279	641	1,226	614	0 5 2
	MIANWALI.	71	Mianwali ...	6,224	119,579	5,745	40,743	2,538	6 21 14	6,676	2,374	4,962	1,756	0 31 14
		72	Kalabagh ...	6,654	48,555	2,765	45,785	2,589	6 35 4	1,561	792	1,470	745	0 8 13
		73	Bhakkar ...	5,388	62,921	4,239	51,336	3,338	9 21 2	1,537	760	1,537	760	0 11 6
		74	Isa Khel ...	6,868	33,923	1,803	22,822	1,485	3 10 0	1,255	530	1,166	489	0 6 31

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
64,000	16,000	54,000	13,500	0 10 4	54,675	68,344	49,931	59,664	0 9 1
Rs.		Rs.		Rs. a. p.	Rs.		Rs.		Rs. a. p.
1,00,495	3,140	87,098	2,722	3 8 3	2,05,756	6,430	1,93 366	6,043	7 12 10
Mds.		Mds.		Mds. s. c.	Mds.		Mds.		Mds. s. c.
3,160	702	1,872	473	0 8 11	391	657	379	635	0 2 10
6,111	1,065	5,322	918	0 29 12	732	1,270	495	1,198	0 2 12
155,654	24,321	63,283	9,888	0 16 12	39,182	48,978	37,780	47,225	0 10 0
1,805	264	1,509	208	0 11 12	762	1,253	756	1,245	0 5 14
7,120	378	1,075	49	0 10 5	418	851	406	823	0 3 14
5,534	801	3,666	529	0 20 15	636	643	626	634	0 3 9
18,818	2,301	9,756	1,169	0 14 12	2,576	3,220	2,461	3,077	0 3 12
1,865	252	1,597	210	0 14 0	450	563	398	498	0 3 8
40,100	4,922	25,506	3,779	0 15 12	6,048	9,970	4,890	8,229	0 3 0
2,531	257	2,526	256	0 13 6	547	683	1,527	655	0 2 13
22,293	3,135	20,195	2,840	0 27 7	6,286	3,929	5,701	3,563	0 7 12
12,045	941	11,460	895	0 26 11	4,224	2,641	3,973	2,484	0 8 9
2,141	334	2,129	332	0 15 6	421	210	419	209	0 3 1
3,665	324	3,665	324	0 32 8	184	171	184	171	0 1 10
3,179	850	2,705	739	0 5 13	2,272	4,020	2,183	3,855	0 4 11
13,205	619	11,669	547	1 0 1	17,386	815	15,296	717	1 5 1
8,608	403	8,033	372	1 8 0	371	278	366	274	0 2 12
936	234	928	231	0 5 3	65	98	56	81	0 0 5
10,360	1,268	8,382	1,022	0 22 1	2,363	2,365	2,248	2,250	0 5 14
4,330	541	4,050	506	0 27 13	995	995	871	871	0 6 0
10,456	1,307	10,296	1,287	1 0 9	840	840	812	812	0 3 3
4,822	603	4,781	597	0 24 15	786	786	788	786	0 4 1
24,864	3,108	5,044	868	0 10 4	5,395	6,744	4,511	5,638	0 9 3
6,029	754	3,516	439	0 13 3	1,397	1,397	1,385	1,385	0 5 3
80,970	18,977	31,996	7,498	0 14 10	35,837	35,837	16,866	16,866	0 6 14
5,454	680	5,119	630	0 21 9	1,643	1,625	1,598	1,580	0 6 6
2,190	799	2,004	741	0 8 6	1,242	1,583	1,207	1,517	0 5 1
12,715	1,413	9,227	1,093	1 19 5	1,114	1,512	915	1,263	0 5 14
4,308	551	3,852	493	0 23 2	1,007	1,436	957	1,344	0 5 12
3,040	305	3,027	303	0 22 8	748	1,246	742	1,237	0 5 8
5,139	540	4,761	490	0 27 12	334	571	300	519	0 1 12

26	27	28	29	30	31	32	33	34	35
CLASS I.—INCLUDING GRAIN, SUGAR, GHI AND ARTICLES USED AS FOOD AND DRINK FOR MEN AND ANIMALS.					CLASS II.—ANIMALS FOR SLAUGHTER.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
MDS.	Rs.	MDS.	Rs.	MDS. S. C.		Rs.	Rs.	Rs.	Rs. A. P.
...	3,87,493	...	3,33,039	...	...	54,356	...	45,502	...
Rs.		Rs.		Rs. A. P.	Rs.	Rs.			
44,83,789	53,689	16,57,005	28,164	66 13 9	1,01,086	3,159	1,01,086	3,159	4 1 3
MDS.		MDS.		MDS. S. C.					
82058	5,763	57,270	4,397	9 39 10	9,390	293	9,890	293	1 10 2
138,385	9,231	108,566	8,299	15 7 4	10,992	341	10,992	341	1 8 5
3,572,398	2,84,115	2,699,135	2,12.000	17 33 6	5,60,225	7,281	5,55,225	7,219	3 10 8
32,545	5,015	31,962	4,936	6 9 1	25,075	1,174	25,075	1,175	4 14 1
69,876	6,215	44,207	4,560	0 25 11	347	145	347	145	0 1 4
113,485	7,569	102,383	6,875	14 24 7	21,083	654	21,083	654	3 0 2
260,749	21,434	230,749	19,103	8 29 3	43,896	1,372	43,896	1,372	1 10 7
81,505	5,158	67,049	4,363	14 28 11	4,770	149	4,770	149	1 0 9
1,684,993	1,13,974	1,613,232	78,243	15 24 13	1,59,629	8,263	1.59,629	8,263	2 7 5
65,716	4,853	61,584	4,639	8 5 10	MDS. 21,642	678	MDS. 21,642	678	2 13 9
					Rs.		Rs.		
1,895,859	1,20,727	495,849	43,445	16 33 0	57,760	1,805	57,728	1,804	1 15 4
445,486	27,469	291,204	20,857	16 39 5	58,536	915	58,536	915	3 6 6
71,817	4,161	52,652	3,402	9 21 2	6.461	101	6,461	101	1 2 8
61,406	3,107	61,406	3,107	13 28 0	Heads 1,793	28	Heads 1.793	28	Heads. ·4
Rs.		Rs.		Rs. A. P.	Rs.		Rs.		Rs. A. P.
2,29,965	19,985	1,87,924	18,165	10 2 2	56,128	1,754	56,128	1,754	3 0 1
...	7,446	...	7,028	...	14,336	448	14,336	448	1 3 9
3,071	...	2.847	...	0 8 6	3,987	125	3,987	125	...
22996	2,246	15,495	1,641	2 7 6	3,410	160	3 410	160	0 7 8
Mds.		Mds.		MDS. S. C.					
163,532	13,775	141,829	12,549	9 13 1	22.632	707	22,632	707	1 7 9
73,865	6,269	64,339	5,731	11 2 4	14,865	465	14 865	465	2 8 10
232,768	7,274	223,264	6.977	22 36 8	16,736	523	16,736	523	1 10 4
92,589	5,812	89,693	5,695	11 28 0	6,262	154	6,262	154	0 13 1
336,834	35,156	293,935	26,199	14 36 14	61,184	1,912	61,184	1,912	3 1 8
132,623	9,091	127,106	8,558	12 0 1	50,368	787	50,368	787	4 12 0
...	2,28,982	...	1,24,920	...	...	13,679	...	8,997	...
165,836	10,651	165,036	10,464	16 27 6	7,989	231	7,389	230	0 11 10
58,423	5,631	57,986	5,464	6 2 12	283	268	283	268	0 0 5
167,263	13,745	82,015	9,251	13 7 1	15,505	237	15,505	237	2 7 10
73,980	6,622	70,511	6.219	10 23 13	5,740	345	5,675	341	0 13 7
117,407	8,200	103,988	7,211	19 12 0	Heads. 6,933	229	Heads. 6,933	229	Heads. 1·30
42,262	4,278	30,105	3,785	4 15 5	Rs. 15,029	235	Rs. 15,029	235	Rs. A. P. 2 3 0

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
...	...	...	...	...	...	54,384	...	51,472	...
Rs.		Rs.		Rs. a. p.	Rs.		Rs.		Rs. a. p.
29,428	920	26,541	870	1 1 2	3,85,350	9,417	92,304	3,234	3 11 7
Mds.		Mds.		Mds. s. c.	Mds.		Mds.		Mds. s. c.
35	13	6	3	0 0 8	8,397	499	6,166	175	1 3 0
891	385	876	379	0 4 14	42,487	1,502	41,980	1,419	5 34 13
70,051	21,891	61,565	19,239	0 16 4	294,822	47,506	228,898	38,495	1 20 8
768	240	763	238	0 5 15	768	240	763	238	0 5 15
581	96	581	96	0 5 9	12,349	306	12,218	290	2 37 10
650	283	644	281	0 3 11	17,130	810	16,894	766	2 16 7
2,299	718	100	31	0 0 2	68,575	2,858	65,203	1,995	2 18 11
521	163	519	162	0 4 9	6,733	397	6,779	396	1 19 8
1,610	1,577	461	1,537	0 0 5	502,154	18,816	446,765	14,940	6 35 8
29	13	25	12	0 0 2	19,458	643	19,495	638	2 22 9
2,875	1,258	1,872	819	0 2 9	215,195	9,782	199,838	8,055	6 31 4
1,442	360	1,355	338	0 3 2	67,134	2,811	64,566	2,610	3 30 10
377	94	377	94	0 2 13	8,384	326	8,330	319	1 20 5
53	15	53	15	0 0 8	6,748	136	6,748	136	1 20 4
1,043	514	1,032	509	0 2 3	8,264	2,420	7,675	2,264	0 16 6
320	15	22	1	...	35,282	1,601	34,002	1,540	2 14 10
1,977	62	1,977	62	0 11 11	...	318	...	280	...
...	...	...	...	...	1,749	146	1,749	146	0 3 11
112	42	108	41	0 0 5	54,762	2,220	53,699	2,074	3 21 3
32	12	32	12	0 0 3	10,424	1,311	9,864	1,241	1 27 12
912	342	811	304	0 3 3	33,856	1,058	32,640	1,020	3 8 8
231	86	225	85	0 1 3	27,344	936	27,309	932	3 23 0
1,722	538	1,543	482	0 3 2	192,110	7,114	83,529	3,304	4 9 10
6,797	1,274	6,333	1,187	0 23 10	85,691	3,722	64,277	3,509	6 2 6
12,306	5,019	9,382	3,831	0 4 5	...	28,139	...	14,546	...
825	414	823	413	0 3 4	5,754	1,612	5,598	1,486	0 22 8
89	45	89	45	0 0 6	7,568	1,233	7,418	1,180	0 31 1
354	42	295	31	0 1 14	Rs. 12,974	1,183	Rs. 6,845	794	Rs. a. p. 1 4 0
1,115	159	1,023	142	0 6 3	Mds. 8,670	712	Mds. 5,397	671	Mds. s. c. 0 32 7
135	29	135	29	0 1 0	18,207	831	13,389	654	2 19 6
396	102	279	88	0 1 10	1,275	284	2,000	265	0 11 10

46	47	48	49	50	51	52	53	54	55
Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	90,436	...	81,269	...	6,71,199	30,579	5,72,935	26,004	2 11 1
1,19,585	5,606	1,14,894	5,386	4 10 2	1,10,525	3,149	1,04,515	2,901	4 3 6
19,750	1,019	19,148	991	3 5 5	5,199	243	5,187	242	0 14 5
22,740	1,066	21,764	1,021	3 8 0	27,392	856	26,698	834	3 11 9
8,47,389	32,397	8,07,788	30,883	5 5 5	26,43,811	1,06,580	17,65,633	63,212	11 10 8
15,541	733	15,480	730	3 0 3	7,574	355	7,542	354	1 7 6
4,170	670	4,038	664	0 15 6	7,934	110	7,716	107	1 13 8
26,407	842	25,531	814	3 10 4	9,810	318	9,586	311	1 5 11
88,933	2,779	88,434	2,763	3 5 6	30,482	953	30,092	941	1 2 3
29,634	925	29,314	915	6 6 11	7,601	238	7,519	235	1 10 5
6,28,512	24,584	5,56,552	21,211	8 9 3	1,23,654	5,296	1,20,308	4,875	1 13 8
23,530	1,098	23,123	1,079	3 0 10	5,821	270	5,647	262	0 12 0
2,18,901	10,261	1,85,898	8,714	6 4 11	1,06,848 Mds.	4,986	77,707 Mds.	3,620	2 10 2 Mds. S. O.
1,36,358	4,261	1,12,239	3,507	6 8 8	41,788 Rs.	1,306	40,835 Rs.	1,276	2 15 4 Rs. A. P.
19,614	613	19,017	594	3 7 1	4,060	127	4,060	127	0 11 9
15,900	254	15,900	254	3 8 9	4,265	84	4,265	84	0 12 11
1,24,167	5,316	1,16,556	4,627	6 3 9	18,948	840	18,505	819	0 15 10
42,290	1,973	38,557	1,798	3 5 1	6,868	300	6,804	297	0 9 4
2,385	1,118	23,655	1,110	4 6 9	5,079	257	5,049	255	0 15 1
6,397	260	6,206	254	0 14 0	2,034	120	2,034	120	0 4 7
87,140	3,417	81,271	3,130	5 5 6	55,972	1,978	53,792	1,901	3 8 6
36,754	1,279	36,320	1,266	6 3 10	5,105	217	4,810	203	0 13 3
57,444	1,792	33,888	1,059	3 5 4	21,216	663	20,992	656	2 1 1
25,118	966	23,954	913	3 2 0	21,650	847	21,540	843	2 13 0
2,27,712	7,116	1,92,640	6,020	9 12 5	53,184	1,660	51,456	1,678	2 9 9
63,488	1,984	62,944	1,967	5 15 0	24,800	775	23,664	702	2 3 8
...	43,796	...	24,345	...	3,11,604	14,005	1,90,993	8,528	2 3 4
71,976	2,329	66,233	1,959	6 10 6	15,128	764	14,746	746	1 7 0
8,335	1,507	7,597	1,472	0 12 9	122	386	118	379	0 0 9
36,762	1,677	35,229	1,605	5 10 7	33,086	866	32,669	853	5 4 0
60,731	2,102	40,533	1,419	6 1 6	13,688	486	10,671	396	1 9 8
20,803	759	20,593	750	3 13 1	31,347	594	18,124	586	3 5 9
14,598	562	13,988	542	2 0 7	6,096	190	5,890	184	0 13 9

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	17,350	...	15,703	...	60,04,496	1,07,241	53,90,047	90,045	25 10 1
32,318	1,010	26,451	827	1 1 1	8,05,262	12,582	7,38,182	11,534	29 12 6
Mds.		Mds.		Mds. s. c.					
710	132	600	103	0 0 6	66,700	2,334	41,332	1,542	7 3 4
1,411	135	1,375	133	0 7 11	2,27,806	3,579	2,03,188	3,195	28 6 7
37,062	13,512	22,574	8,230	0 5 15	24,55,232	38,363	22,29,632	34,838	14 11 9
1,411	241	1,400	239	0 10 14	1,37,493	4,347	1,36,787	4,325	26 10 4
1,745	347	1,709	341	0 16 7	1,23,771	1,071	1,22,718	1,057	29 8 8
3,138	1,115	2,239	857	0 12 13	1,18,660	1,922	1,14,707	1,860	16 5 11
4,685	814	4,337	773	0 6 11	4,62,193	7,222	4,51,581	7,056	17 1 4
1,523	254	1,454	243	0 12 12	85,038	1,329	84,906	1,327	18 10 2
20,465	6,783	18,272	5,676	0 11 4	12,69,143	39,661	11,80,119	36,880	18 3 1
763	198	735	187	0 3 15	97,856	3,031	87,053	2,777	11 8 2
10,253	3,204	7,155	2,236	0 9 11	13,24,998	40,016	7,83,168	23,777	26 9 2
Rs.		Rs.		Rs. A. P.	Mds		Mds.		Mds. s. c.
17,098	1,063	15,812	983	0 14 8	376,756	5,651	343,532	5,153	20 1 6
Mds.		Mds.		Mds. s. c.	Rs.		Rs.		Rs. A. P.
669	135	655	132	0 4 12	64,773	1,012	63,001	985	11 6 4
370	49	370	49	0 3 5	73,632	1,106	73,632	1,106	16 6 10
Rs.		Rs.		Rs. A. P.					
1,319	462	1,235	439	0 2 10	1,97,412	5,937	1,51,697	5,180	8 1 10
8,384	262	7,776	243	0 10 8	1,43,933	2,159	1,34,638	2,020	11 9 5
2,815	88	2,815	88	0 8 5	40,932	1,280	40,490	1,266	7 9 1
1,408	42	1,398	41	0 3 0	33,168	526	3,411	510	4 8 5
11,490	321	10,701	297	0 11 3	2,20,005	6,873	2,13,155	6,659	14 0 4
5,254	164	5,015	156	0 13 9	93,056	2,908	90,641	2,833	15 9 3
848	159	827	155	0 3 4	1,28,256	4,008	1,18,656	3,708	11 10 10
849	27	831	26	0 1 9	84,704	2,647	35,382	2,448	5 0 1
Mds.		Mds.		Mds. s. c.					
12,922	1,485	12,650	1,449	0 25 11	5,03,714	7,871	4,84,710	7,558	24 9 8
3,245	681	2,550	550	0 9 7	1,61,344	2,521	1,57,632	2,463	11 14 1
Rs.		Rs.		Rs. A. P.					
...	37,200	...	13,718	...	46,98,027	73,407	22,39,550	34,993	25 14 6
Mds.		Mds.		Mds. s. c.					
8	28	4	18	0 0 4	3,26,609	5,120	3,07,436	4,319	30 14 3
1,111	454	1,010	362	0 4 4	1,21,305	2,780	83,594	1,992	8 12 0
1,256	324	1,216	318	0 7 13	4,21,306	10,475	1,34,900	7,250	21 10 9
710	191	701	190	0 4 5	1,06,134	3,844	78,860	3,279	11 13 7
766	173	744	168	0 5 8	1,49,255	3,217	1,43,801	3,097	26 11 0
901	127	837	116	0 4 14	1,18,898	2,799	1,16,923	2,754	17 0 5

66	67	68	69	70	71	72	73	74	75
CLASS VII.—INCLUDING CLOTH, PIECE-GOODS, ARTICLES OF CLOTHING AND MANUFACTURED ARTICLES OF DRESS.					CLASS VIII.—METALS AND ARTICLES OF METAL.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collecte	(e) Net average consumption per head of population.
MDS.	RS.	MDS.	RS.	MDS. S. C.	RS.	RS.	RS.	RS.	RS. A. P.
65,85,712	1,21,433	58,90,334	99,583	28 0 3	24,47,104	76,472	14,08,078	44,002	6 11 1
RS. 8,95,293	13,989	8,25,214	12,894	RS. A. P. 33 4 9	1,11,059	3,471	1,06,155	3,317	4 4 6
82,425	2,823	56,862	2,024	9 14 8	2,333	73	2,333	73	0 6 6
2,34,192	3,679	2,09,574	3,295	0 14 3	21,639	338	21,539	338	3 0 2
39,83,744	65,637	36,75,648	60,730	24 4 7	23,38,560	36,540	18,14,656	28,354	11 15 10
1,55,986	4,926	1,54,946	4,894	30 2 11	...	...	...	...	...
1,27,755	1,276	1,26,703	1,262	30 8 0	21,865	340	19,479	308	4 11 0
1,50,362	2,436	1,46,118	2,370	20 13 8	9,513	153	9,166	147	1 4 9
5,98,689	9,355	5,82,082	9,095	22 0 4	1,96,054	3,154	1,34,821	2,165	5 1 7
1,02,409	1,600	1,02,197	1,597	22 6 11	21,250	332	19,006	297	4 2 9
30,46,175	63,941	18,11,323	53,476	27 14 9	3,78,764	11,840	3,54,460	11,081	5 9 11
1,12,429	3,486	99,846	3,209	13 3 2	9,582	300	6,859	215	0 14 6
15,94,176	48,430	10,37,632	31,729	35 3 4	4,37,168	7,612	1,78,816	2,794	6 1 1
MDS. 507,588	7,313	MDS.- 471,247	6,768	MDS. S. C. 27 19 6	68,190	1,022	58,245	873	3 6 4
RS. 71,519	1,117	RS. 69,572	1,087	RS. A. P. 12 9 5	7,307	114	6,070	95	1 1 7
73,632	1,106	73,632	1,106	16 6 10	1,509	23	1,509	23	0 5 5
2,34,964	6,673	1,89,128	5,914	10 1 9	53,115	1,660	41,984	1,401	2 3 11
1,49,730	2,247	1,40,435	2,108	12 1 5	13,024	407	8,734	273	0 12 0
42,310	1,323	41,806	1,307	7 13 0	7,030	220	6,739	211	1 4 2
...	...	...	...	...	2,289	35	2,097	32	0 4 8
2,70,104	8,026	2,63,085	7,796	17 4 10	61,182	956	36,836	590	2 6 10
1,02,882	3,110	1,00,467	3,035	17 4 3	6,018	94	5,918	92	1 0 3
1,51,252	4,726	1,39,872	4,370	13 12 4	9,536	149	9,344	146	0 15 8
94,005	2,823	87,632	2,624	11 7 0	81,752	1,277	45,207	706	5 14 5
6,81,920	10,655	6,54,312	10,208	33 3 5	89,152	1,393	83,276	1,284	4 3 7
2,15,552	3,368	2,11,328	3,302	19 15 3	40,576	634	40,576	634	3 13 3
66,84,732	1,11,117	32,96,557	47,479	38 2 1	10,06,227	31,592	6,15,338	19,377	7 1 10
3,46,988	5,445	3,27,725	4,642	33 2 3	22,968	343	22,334	333	2 3 10
1,25,185	2,868	87,474	2,080	9 2 6	257	160	252	153	0 1 1
4,32,028	10,586	2,97,128	7,382	47 11 10	20,044	377	16,732	312	2 11 0
1,21,888	4,240	91,732	3,591	13 12 7	15,086	278	8,438	162	1 5 11
1,54,286	3,296	1,48,783	3,176	27 9 10	8,837	146	7,001	117	1 4 9
1,22,878	2,903	1,20,871	2,857	17 9 7	4,427	68	4,151	64	0 9 8

No. IV.

the several municipalities in the Punjab during the year ending 31*st March* 1918, *taxation per head of population*—continued.

III OF 1912.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	REMARKS.
Rs.	Rs.	Rs	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
...	1,67,902	...	1,24,756	...	350	1 9 4	3 15 0	
42,213	873	42,106	870	1 11 2	...	1 2 2	2 7 2	
1,029	32	1,029	32	0 2 8	...	0 12 3	1 7 3	
3,762	175	3,736	174	0 8 4	...	1 2 9	2 3 8	
5,94,095	25,051	5,44,506	22,960	3 9 7	330	1 6 5	3 1 11	
...	...	...	...	...	...	0 15 4	2 7 2	
...	...	...	...	...	...	1 1 6	1 13 6	
8,524	252	8,186	242	1 2 8		0 15 8	1 13 9	
19,546	305	19,546	305	0 11 10	...	0 11 7	1 7 4	
6,874	215	6,774	212	1 7 9	...	0 15 4	1 13 6	
1,73,162	5,839	1,70,580	5,758	2 10 1	415	1 3 4	3 2 3	
9,580	300	9,487	297	1 4 1	...	0 9 10	1 7 8	
61,696	1,928	57,792	1,806	1 15 4	...	1 7 7	3 8 7	
...	...	...	...	...	...	1 3 5	2 3 3	
...	...	...	...	...	5,857	0 9 10	1 1 0	
...	...	...	...	...	...	0 11 1	1 1 2	
...	...	...	...		...	0 15 7	1 14 3	
10,442	412	8,847	357	0 12 2	...	0 9 8	1 4 9	
...	...	...	...	...	...	0 8 6	1 2 7	
...	...	...	...	...	...	0 3 7	0 9 7	
12,706	202	12,706	302	0 13 4	...	0 13 2	1 14 11	
...	...	...	...	...	...	0 15 9	2 1 6	
1,216	19	1,216	19	0 1 11	...	0 10 8	1 7 6	
33	1	33	1	...	...	0 11 10	1 8 10	
51,200	1,600	50,784	1,587	2 9 3	...	1 5 3	2 11 6	
...	...	...	...	...	...	0 12 11	1 14 2	
...	...	...	...	...	4,917	1 9 10	3 5 8	
9,811	311	9,201	248	0 14 7	...	1 0 10	2 0 4	
...	...	...	...	...	...	0 9 2	1 3 0	
11,297	392	11,078	386	1 12 6	...	1 7 9	3 6 6	
...	...	...	...	...	...	0 14 11	1 15 2	
...	...	...	...	...	...	1 5 5	2 6 3	
...	...	...	...	...	...	0 8 10	1 2 9	

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by, the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					MDS.	Rs.	MDS.	Rs.	MDS. S. C.	MDS.	Rs.	MDS.	Rs.	MDS S. C.
MULTAN.	MONTGOMERY.	75	Montgomery	8,129	134,444	7,260	72,815	4,275	8 38 5	5,240	3,253	4,867	3,019	0 14 0
		76	Kamalia ...	8,237	55,208	2,137	42,423	1,643	5 6 0	3,978	1,989	3,552	1,776	0 17 4
		77	Pakpattan ...	7,912	33,925	1,674	32,613	1,613	4 4 14	Rs. 24,997	1,211	Rs. 24,362	1,181	Rs. A. P. 3 1 3
	JHANG.	78	Jhang-cum-Maghiana.	25,914	188,314	11,234	182,118	10,793	7 1 2	MDS. 4,921	2,475	MDS. 4,843	2,437	MDS. S. C. 0 7 8
		79	Chiniot ...	14,085	148,190	7,446	109,682	5,640	7 31 8	4,075	2,292	3,982	2,240	0 11 5
	MULTAN.	80	Multan ...	99,243	1,127,334	67,555	801,798	43,594	8 5 3	50,204	25,452	49,548	24,798	0 20 0
		81	Shujabad ...	6,334	61,846	3,250	52,095	2,710	8 9 0	7,275	1,450	6,481	1,301	1 0 14
	MUZAFFARGARH.	82	Muzaffargarh	4,387	29,447	2,940	27,690	2,776	6 12 7	1,273	489	1,273	489	0 11 9
		83	Khangarh ...	3,350	22,144	1,397	13,290	825	3 38 11	1,182	444	1,173	441	0 14 0
		84	Alipur ...	3,312	34,894	2,607	30,196	2,249	9 4 11	1,388	434	1,368	427	0 16 8
		85	Leiah ...	8,173	67,867	4,080	58,501	3,523	7 6 5	3,092	862	2,229	810	0 10 15
		86	Karor ...	3,503	26,879	1,690	20,835	1,316	5 37 14	1,062	500	1,057	497	0 12 1
	DERA GHAZI KHAN.	87	D. G. Khan...	16,853	232,108	9,830	221,807	9,345	13 6 7	14,290	5,359	9,598	3,599	0 22 12
		88	Jampur ...	6,517	75,893	3,250	66,509	2,789	10 8 3	2,778	1,216	2,423	1,060	0 14 14
		89	Dajal ...	6,893	35,841	1,213	31,800	1,083	4 24 9	1,811	587	1,731	511	0 10 1
		90	Rajanpur ...	3,704	21,767	1,226	21,626	1,220	5 33 9	753	330	699	306	0 7 9
		91	Mithankot ...	2,589	22,032	948	17,422	898	6 29 3	1,450	476	1,196	393	0 18 8

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
4,121	1,022	2,894	715	0 14 4	3,258	4,083	1,844	2,297	0 9 1
3,672	459	3,192	399	0 15 8	958	1,197	781	975	0 3 13
Rs. 15,467	490	Rs. 15,088	478	Rs. A. P. 1 14 6	Rs. 23,700	889	Rs. 23,347	878	Rs. A. P. 2 15 3
Mds. 5,540	1,232	Mds. 5,213	1,194	Mds. s. c. 0 8 1	Mds. 3,985	3,738	Mds. 3,902	3,660	Mds. s. c. 0 6 0
8,441	901	7,893	848	0 22 7	2,690	2,522	2,431	2,279	0 6 14
43,602	5,450	40,199	5,073	0 16 3	18,270	22,837	15,685	19,653	0 6 5
7,443	699	6,486	609	1 0 15	1,008	1,261	973	1,216	0 6 2
1,149	162	1,149	162	0 10 8	724	810	716	801	0 6
1,061	151	863	123	0 10 4	388	294	382	290	0 4 9
2,627	296	2,288	253	0 27 10	520	393	515	389	0 6 8
4,883	504	4,718	487	0 23 1	634	1,148	627	1,136	0 3 1
3,629	333	3,623	332	1 1 5	293	475	270	446	0 3 1
10,164	2,526	8,939	1,397	0 21 3	2,768	2,768	2,692	2,692	0 6 6
4,812	902	4,175	783	0 25 10	700	876	682	853	0 4 3
3,225	504	2,993	468	0 17 6	732	914	637	796	0 3 11
1,498	309	1,462	302	0 15 13	307	307	307	307	0 3 5
2,865	403	2,546	358	0 39 5	463	463	410	410	0 6 5

26	27	28	29	30	31	32	33	34	35
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
...	22,126	...	15,814	...	...	759	...	759	...
86,513	7,761	68,659	6,448	8 13 7	1,173	110	1,173	110	0 2 3
...	5,757	...	5,604	...	Heads. 6,188	263	Heads. 6,188	263	Heads. ·78
					Rs.		Rs.		Rs. a. p.
369,497	26,983	362,630	26,360	13 39 12	32,664	1,026	32,664	1,026	1 4 2
250,528	16,842	211,103	14,668	14 39 8	42,360	1,985	42,360	1,985	3 0 1
1,429,873	1,65,937	1,071,762	1,34,507	10 32 0	6,02,688	6,883	6,02,556	6,880	6 1 2
...	8,947	...	8,108	...	12,400	194	12,400	194	1 15 4
45,274	6,953	44,840	6,759	7 24 2	21,935	274	21,935	274	5 0 0
Rs. 16,966	3,561	Rs. 16,954	2,956	Rs. a. p. 5 0 11	Heads. 2,316	145	Heads. 2,316	145	Heads. ·7
Mds. 51,891	5,305	Mds. 46,816	4,860	Mds. s. c. 14 5 6	Rs. 7,470	93	Rs. 7,470	93	Rs. a. p. 2 4 1
130,735	8,403	111,107	7,735	13 23 12	6,808	213	6,808	213	0 13 3
40,372	3,520	34,292	3,110	9 31 9	2,382	75	2,382	75	0 10 11
453,087	29,589	429,835	25,970	25 20 3	Heads. 16,710	942	Heads. 16,710	942	Heads. 1
155,004	9,268	144,508	8,484	22 6 15	4,996	262	4,996	262	·67
102,239	4,528	97,791	4,183	14 7 8	Rs. 6,432	201	Rs. 6,432	201	Rs. a. p. 0 14 11
52,664	3,822	52,433	3,273	14 6 4	6,688	208	6 688	208	1 12 11
43,843	3,405	3,856	3,166	14 35 12	3,328	104	3,328	104	1 4 7

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
405	152	382	144	0 1 14	...	1,723	...	757	...
292	101	274	94	0 1 5	27,427	628	25,062	453	3 1 11
Rs. 1,483	48	Rs. 1,116	37	Rs. a. p. 0 2 3	Rs. 19,614	587	Rs. 18,734	527	Rs. a. p. 2 5 2
Mds. 546	260	Mds. 533	252	Mds. s. c. 0 0 13	Mds. 96,920	3,813	Mds. 95,306	3,589	Mds. s. c. 3 27 2
1,420	444	1,403	439	0 4 0	110,113	2,211	110,026	2,194	7 32 7
23,495	5,874	1,355	339	0 0 9	1,542,424	33,052	1,424,790	24,887	14 14 4
93	35	382	144	...	56,256	1,911	55,591	1,705	8 31 1
76	9	76	9	0 0 11	60,573	973	60,264	960	13 29 8
Rs. 621	69	Rs. 512	67	Rs. a. p. 0 2 5	Rs. 1,932	392	Rs. 1,824	385	Rs. a. p. 0 8 8
Mds. 130	16	Mds. 120	15	Mds. s. c. 0 1 7	Mds. 24,650	688	Mds. 24,573	684	Mds. s. c. 7 16 12
502	365	471	332	0 2 4	25,211	1,376	20,140	1,175	2 18 9
230	49	230	49	0 2 10	3,682	251	3,564	244	1 0 11
834	238	584	219	0 1 6	163,650	5,923	160,215	5,899	9 20 4
580	254	576	252	0 3 8	22,739	997	22,586	971	3 18 10
2	Rs. a. p. 0 7 2	2	Rs. a. p. 0 7 2	...	44,665	1,701	30,298	1,140	4 15 13
72	Rs. 27	52	20	0 0 9	19,477	654	18,838	567	5 3 7
50	19	44	17	0 0 11	49,190	801	48,504	712	18 29 6

46	47	48	49	50	51	52	53	54	55
Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
36,715	1,150	35,106	1,100	4 5 1	16,220	541	16,220	541	1 15 11
34,091	1,598	33,492	1,570	4 1 0	10,603	473	10,202	460	1 3 9
19,009	980	16,483	851	2 1 4	3,882	129	3,864	128	0 7 10
1,43,535	6,576	1,41,249	6,470	5 7 3	58,479	2,717	58,014	2,695	2 3 10
1,10,756	5,192	1,08,733	5,097	7 11 6	45,415	1,777	44,457	1,747	3 2 6
4,69,684	18,714	4,55,624	18,204	4 9 5	2,32,038	13,862	2,08,117	12,909	2 1 7
25,864	812	25,503	801	4 0 5	...	592	...	527	...
Heads.		Heads.		Heads.					
1,211,122	980	1,211,122	968	276	...	...	...	...	...
Rs. 4,639	309	Rs. 4,585	306	Rs. A. P. 1 5 11	1,606	35	1,606	35	0 7 8
7,600	375	7,433	370	2 3 11	6,167	65	6,167	65	1 13 10
12,974	477	12,789	468	1 9 0	10,754	344	10,648	341	1 4 10
7,223	265	7,029	258	2 0 1	5,437	176	5,306	172	1 8 3
1,32,052	4,127	1,27,220	3,976	7 8 9	37,660	1,177	35,783	1,118	2 2 0
19,122	598	18,977	593	2 14 7	14,053	637	13,186	606	2 0 4
9,357	439	9,357	439	1 5 9	11,872	372	11,872	372	1 11 7
4,698	161	4,698	161	1 4 4	3,951	170	3,031	131	0 13 1
10,485	329	7,018	166	2 11 4	9,937	466	9,937	466	3 13 5

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	416	...	388	...	3,22,846	8,425	2,97,655	7,868	36 9 10
476	119	476	119	...	1,61,792	2,528	1,10,003	1,859	13 5 8
Rs. 2,708	85	Rs. 2,147	68	Rs. A. P. 0 4 4	52,520	1,949	50,324	1,880	6 5 9
Mds. 2,944	752	Mds. 1,532	470	Mds. S. C. 0 2 6	5,46,594	8,541	5,35,185	8,394	20 10 5
1,368	393	947	292	0 2 11	3,11,044	4,860	3,01,898	4,717	21 6 11
Rs. 1,41,031	4,407	Rs. 1,27,385	3,981	Rs. A. P. 1 4 6	42,84,246	66,941	23,35,404	36,491	23 8 6
Mds. 996	254	Mds. 977	250	Mds. S. C. 0 6 3	1,99,913	3,125	1,85,934	2,875	29 5 7
399	98	399	98	0 3 10	99,796	2,083	97,609	2,048	22 4 0
556	70	556	70	0 6 10	90,501	1,415	89,475	1,399	26 11 4
6,755	301	6,755	293	2 1 9	1,04,627	1,639	98,916	1,550	29 13 10
536	170	521	165	0 2 8	98,710	2,397	96,729	2,353	11 13 4
218	67	218	67	0 2 7	1,07,968	2,468	81,039	1,838	23 2 1
5,851	1,125	4,310	883	0 10 3	8,07,981	12,624	7,32,441	11,444	43 7 6
2,322	755	1,656	550	0 10 3	1,68,392	2,552	1,34,901	2,107	20 11 2
519	134	500	130	0 2 14	71,100	2,222	62,914	1,966	9 2 0
449	194	427	186	0 4 10	75,925	1,367	67,216	1,219	18 2 4
883	221	850	213	0 13 2	1,10,134	1,721	99,359	1,553	38 6 0

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
3,50,553	9,307	3,25,340	8,734	40 0 4	52,861	1,654	48,596	1,520	5 15 8
1,69,144	2,647	1,25,256	1,976	15 3 4	9,792	306	4,447	194	0 8 8
55,248	2,030	51,645	1,919	6 8 5	15,961	514	9,080	299	1 2 4
6,14,121	9,597	6,01,500	9,431	23 3 5	3,49,238	5,459	1,47,430	2,306	5 11 0
3,59,606	5,619	3,46,663	5,417	24 9 10	37,117	580	35,197	550	2 8 0
53,96,389	84,314	33,08,748	51,789	33 5 5	3,56,960	11,155	2,68,056	8,375	2 11 3
2,00,141	3,129	1,83,924	2,879	29 0 7	4,600	144	4,280	134	0 10 9
1,13,200	2,295	1,11,013	2,261	25 4 11	...	...	...	...	...
93,514	1,462	92,489	1,446	27 9 9	54	2	54	2	0 0 3
1,13,393	1,780	1,07,578	1,685	32 7 8	1,307	20	1,307	20	0 6 4
1,05,362	2,522	1,03,381	2,478	12 10 4	8,822	140	8,734	139	1 1 1
1,09,519	2,498	82,591	1,868	23 9 2	4,111	67	2,832	46	0 12 11
8,89,234	13,894	8,11,982	12,686	48 2 11	44,955	702	27,815	435	1 10 5
1,96,026	3,063	1,62,181	2,534	24 14 2	3,225	50	3,032	46	0 7 5
75,233	2,351	67,547	2,095	9 11 8	620	20	352	11	0 0 10
80,578	1,459	71,431	1,288	19 4 7	808	13	808	13	0 3 6
1,15,320	1,883	1,03,626	1,686	40 0 5	1,585	25	1,585	25	0 9 10

No. IV.

the several municipalities in the Punjab during the year ending 31*st March* 1918, *taxation per head of population*—continued.

III OF 1912.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	REMARKS.
Rs.	Rs.	Rs.	Rs	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
41,483	1,298	39,562	1,231	4 13 10	118	...	3 12 10	
15,072	471	13,952	436	1 11 1	...	0 12 6	1 6 8	
...	...	...	...	...	...	0 11 4	1 3 6	
...	...	...	...	...	...	1 0 3	2 0 4	
11,192	307	10,424	295	0 11 10	...	1 0 8	2 4 8	
5,12,890	24,000	2,78,060	17,247	2 12 10	781	1 5 8	2 13 1	
5,914	185	5,854	183	0 14 9	...	1 4 5	2 5 4	
...	...	...	...	...	541	1 8 8	2 11 3	
400	6	400	6	0 1 11	...	0 14 1	1 9 8	
...	...	...	...	...	...	1 7 6	2 7 0	
...	...	...	...	...	...	0 15 2	1 8 10	
...	...	...	...	...	...	0 14 2	1 10 8	
13,014	407	13,014	407	0 12 4	...	1 8 8	3 1 3	
5,357	167	5,169	161	0 12 8	...	1 4 10	2 2 11	
...	...	...	...	...	...	0 9 9	1 3 11	
1,015	32	420	14	0 1 10	...	0 14 2	1 9 3	
2,662	83	2,614	82	1 0 2	...	1 3 7	2 8 11	

APPENDIX E.

Statement showing the constitution of the Notified Areas in the Punjab during the year 1917-18.

Name of District.	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Hissar ...	1	Fatehabad ...	The Punjab Municipal Act, III of 1911.	2,219	1	4	...	5	1	4	...	5	8	...	100	88	90	
	2	Tohana ...		6,642	3	2	...	5	3	2	1	4	12	...	2	1·83	1·93	
	3	Budhlada ...		5,000	3	3	...	6	3	3	1	5	15	...	80	80	80	
	4	Dabwali Mandi ...		1,485	3	3	...	6	3	3	...	6	11	...	66·6	63·6	65·1	
	5	Jakhal ...		800	2	3	...	5	2	3	1	4	12	...	1	1·91	1·54	
Rohtak ...	6	Mehm ...		7,097	1	3	...	4	1	3	...	4	5	...	100	93	95	
Gurgaon ...	7	Farrukhnagar ...		3,136	1	3	...	4	1	3	...	4	10	...	100	98	99	
	8	Sohna ...		5,062	2	2	...	4	2	2	...	4	5	...	100	100	100	
	9	Hidayatpur Chhaoni		5,461	2	2	...	4	2	2	...	4	6	...	100	92	96	
	10	Nuh ...		3,309	1	3	...	4	1	3	...	4	10	2	100	83	87	
	11	Hathin ...		3,163	1	3	...	4	1	3	...	4	10	...	100	80	85	
Karnal ...	12	Kaithal Mandi ...		140	1	2	...	3	1	2	...	3	13	...	100	88·46	92·31	
	13	Ladwa ...		2,756	2	2	...	4	2	2	...	4	13	...	92·3	80·7	86·5	
	14	Karnal Civil Station		943	2	1	...	3	2	1	3	..	1	...	100	100	100	
Ambala ...	15	Kalka ...		5,988	2	3	...	5	3	2	2	3	15	...	60	90	72	
	16	Kharar ...		3,255	...	5	...	5	...	5	1	4	21	...	...	87·62	87·62	
Kangra ...	17	Kangra ...		3,620	1	2	...	3	1	2	...	3	9	...	100	100	100	
	18	Palampur ...		598	2	2	...	4	2	2	...	4	12	...	100	100	100	
	19	Nurpur ...		3,916	1	2	...	3	1	2	...	3	11	...	100	100	100	
	20	New Civil Station Dharmsala.		705	5	2	...	7	5	2	2	5	3	...	80	67	76·2	
Hoshiarpur ...	21	Hariana ...		5,395	1	5	...	6	1	5	...	6	15	...	40	96	87	
	22	Gorhdiwala ...		3,093	1	5	...	6	1	5	...	6	16	...	50	89	82·5	
	23	Una ...		3,899	2	4	...	6	2	4	...	6	12	...	83	88	86	
	24	Anandpur ...		4,029	1	4	...	5	1	4	...	5	21	...	57	67	65	

Statement showing the constitution of the Notified Areas in the Punjab during the year 1917-18—continued.

Name of District.	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Hoshiarpur—*concld.*	25	Mukerian ...		2,802	2	4	...	6	2	4	...	6	12	...	79	94	89	
	26	Dasuya ...		5,921	2	4	...	6	2	4	...	6	13	...	81	63	69	
	27	Miani ...		4,870	1	5	...	6	1	5	...	6	12	...	33	78	70·5	
	28	Khanpur ...		2,523	1	3	...	4	1	3	...	4	12	...	100	78	83·5	
Jullundur ...	29	Alawalpur ...		3,563	...	4	...	4	...	4	...	4	21	...	...	75	75	
	30	Nawashahr ...		4,475	1	2	...	3	1	2	...	3	17	...	100	94	96	
Ludhiana ...	31	Khanna ...		3,319	2	3	...	5	2	3	...	5	10	...	65	83	76	
Ferozepore ...	32	Moga ...		2,107	2	5	...	7	3	4	...	7	20	...	45	85	68	
	33	Kaisar Ganj Abohar		5,592	2	10	...	12	2	10	...	12	22	...	87·87	76·76	79·6	
	34	Giddarbaha Mandi ...		1,430	2	9	...	11	2	9	...	11	17	..	88·2	77·7	79·6	
	35	Guru Harsahai Mandi		208	2	3	...	5	2	3	...	5	17	...	76	72	74	
	36	Buchhcho ...		212	2	4	...	6	2	4	...	6	3	...	100	75	83·3	
	37	Dharmkot ...		5,859	2	3	...	5	2	3	...	5	17	...	85·29	78 43	81·18	
	38	Jalalabad ...		4,992	3	2	...	5	3	2	...	5	13	...	84·6	80·7	83	
	39	Patti ...		7,987	2	5	...	7	2	5	...	7	17	...	100	78·8	84·8	
	40	Padhana ...		4,587	1	5	...	6	1	5	...	6	4	...	100	65	71	
...	41	Pattoki Mandi ...		1,880	1	4	...	5	1	4	...	5	11	...	100	75	80	
	42	Khudian ...		2,992	2	3	...	5	2	3	...	5	13	...	69	87	80	
	43	Baghbanpur and Bhegiwal.		6,993	1	8	...	9	1	8	...	9	18	...	83	74	75	
	44	Ichra ...		5,904	1	4	...	5	1	4	...	5	8	1	100	75	80	
Amritsar ...	45	Ramdas ...	Act III of 1911.	4,302	1	2	...	3	1	2	1	2	10	...	10	100	70	
	46	Majitha ...		5,225	1	4	...	5	1	4	...	5	16	...	100	59	67·2	
	47	Jandiala ...		6,959	1	5	...	6	1	5	...	6	23	...	100	76·52	80·43	
	48	Tarn Taran ...		4,260	...	7	...	7	...	7	1	6	18	...	...	89 71	89·71	

	49	Sri Govindpur ...	The Punjab Municipal	3,150	1	4	...	5	1	4	...	5	12	3	83·3	95·83	93·3
Gurdaspur ...	50	Sujanpur ...		5,512	2	3	...	5	3	2	...	5	12	...	97·2	79·16	90
	51	Dhariwal ...		5,000	1	4	...	5	...	5	3	2	12	...	...	94	94
	52	Daska ...		6,046	1	5	...	6	1	5	...	6	12	...	100	78	82
	53	Jamke ...		3,542	...	5	...	5	...	5	...	5	13	...	...	84	84
	54	Mitranwali ...		3,183	...	5	...	5	...	5	...	5	14	2	...	80	80
	55	Begowala ...		3,768	1	3	...	4	1	3	...	4	11	...	54	91	82
	56	Sambrial ...		6,198	1	4	...	5	1	4	..	5	14	1	64	89	84
	57	Bhopalwala ...		3,336	...	3	...	3	..	3	...	3	10	...	...	100	100
Sialkot ...	58	Sahowala ...		3,558	...	4	...	4	...	4	...	4	12	...	...	81	81
	59	Chawinda ...		4,436	1	2	...	3	1	2	...	3	12	...	100	83	88
	60	Zafarwal ...		3,633	...	5	...	5	...	5	...	5	27	1	...	69	69
	61	Kalaswala ...		2,915	...	4	...	4	...	4	...	4	9	...	...	89	89
	62	Narowal ...		4,464	1	4	...	5	1	4	...	5	14	...	86	80	81
	63	Badomalli ..		2,815	1	2	...	3	1	2	...	3	13	4	69	46	54
	64	Daud ...		3,481	1	2	...	3	1	2	...	3	8	4	100	94	96
	65	Hafizabad ...		6,905	1	5	...	6	1	5	...	6	15	...	100	93·3	94·4
	66	Pindi Bhattian ...		3,632	1	5	...	6	1	5	...	6	8	...	100	100	100
	67	Sohdra ...		4,401	...	5	...	5	...	5	...	5	16	...	...	80	80
	68	Kila Didar Singh ...		2,210	1	3	...	4	1	3	...	4	7	...	100	100	100
	69	Shahkot ...		1,054	2	2	...	4	2	2	...	4	8	...	100	87·5	93·7
Gujranwala ...	70	Sangla ...		3,113	1	5	...	6	1	5	...	6	9	...	100	71	76
	71	Nankana Sahib ..		2,484	1	3	...	4	1	3	...	4	8	1	100	91·66	93·75
	72	Ramnagar ...		5,256	1	4	...	5	1	4	...	5	13	...	100	88·4	90·7
	73	Akalgarh ..		3,943	1	5	...	6	1	5	...	6	10	...	100	100	100
	74	Khangah Dogran ...		1,267	1	4	...	5	1	4	...	5	12	...	83·2	97·2	94·4
	75	Chuhar Kana Mandi		1,000	1	4	...	5	1	4	...	5	17	...	94·11	82·3	84·4
	76	Shadiwal ..		6,582	1	3	...	4	1	3	..	4	9	...	67	93	86·5
Gujrat ...	77	Lala Musa ...		1,287	2	4	...	6	2	4	1	5	12	.	70·83	81·25	77·77
	78	Shahpur Civil Station		3,131	3	...	...	3	3	...	1	2	6	...	100	100	100
	79	Shahpur Town ...		5,608	1	4	..	5	1	4	...	5	8	..	100	100	100
	80	Bhalwal Mandi ...		1,629	1	4	...	5	1	4	...	5	8	...	100	58	67
Shahpur ...	81	Sillanwali ...		990	1	4	...	5	1	4	...	5	11	...	100	81·8	85·4
	82	Phularwan ..		866	1	2	...	3	1	2	...	3	20	...	100	80	86·66
	83	Nurpur ...		4,770	1	4	...	5	1	4	...	5	10	...	100	85	88

Statement showing the constitution of the Notified Areas in the Punjab during the year 1917-18—concluded.

Name of District.	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Jhelum	84	Chakwal ...	The Punjab Municipal Act, III of 1911.	6,400	4	4	...	8	4	4	...	8	5	...	75	65	70	
Attock ...	85	Hassan Abdal ...		4,254	2	4	...	6	2	4	...	6	11	...	59	77	71	
	86	Civil Bazar Campbellpur.		2,089	4	3	...	7	4	3	1	6	4	2	75	75	75	
	87	Attock ...		842	1	3	...	4	1	3	...	4	3	...	100	66·6	77·7	
	88	Fatehjang ...		3,839	2	4	...	6	2	4	...	6	8	...	100	72	81	
	89	Talagang ...		7,067	2	3	...	5	2	3	...	5	3	...	100	100	100	
Rawalpindi ...	90	Gujar Khan ...		3,074	3	3	...	6	3	3	...	6	9	3	3	2	2·5	
Montgomery ...	91	Okara		1,691	4	3	...	7	4	3	1	6	3	1	38	100	64·5	
	92	Chichawatni Road ...		208	3	1	...	4	3	1	1	3	2	...	3	1	2·5	
Lyallpur ...	93	Toba Tek Singh ...		3,009	3	2	...	5	3	2	..	5	8	...	100	87·5	95	
	94	Chak Jhumra ..		2,276	3	2	...	5	3	2	...	5	11	...	97	90·1	94·1	
	95	Jaranwala ...		1,783	2	3	...	5	2	3	...	5	10	...	80	96·7	90	
	96	Tandlianwala ...		1,500	2	4	...	6	2	4	...	6	12	...	93·3	75	81	
	97	Samundri ...		967	3	2	...	5	3	2	..	5	10	...	93	75	86	
Jhang ...	98	Shorkot ...		5,668	1	4	...	5	1	4	...	5	13	...	7·7	30·8	26·18	
	99	Ahmadpur Sayal ...		5,493	2	4	...	6	2	4	...	6	7	...	9·3	86	60·4	
Multan ...	100	Kahrar ...		5,629	2	3	...	5	2	3	...	5	19	...	92·1	78·9	84·2	
	101	Jalalpur ...		5,335	1	3	...	4	1	3	...	4	13	...	100	74·3	80·7	
	102	Tulamba ...		2,958	2	2	...	4	2	2	..	4	11	...	50	100	75	
	103	Duniapur ...		2,224	1	3	...	4	1	3	...	4	13	..	100	84·6	88·4	
Muzaffargarh ...	104	Kot Adu ...		4,175	2	5	...	7	2	5	..	7	16	...	100	65	75	
		Total ...		376,319	158	372	...	530	160	370	21	509	1,213	25	...	...	...	

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APPENDIX F.

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1917-18.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Hissar ...	1	Fatehabad ...	2,219	1,562	1,266	65	1,331	...	1,331	2,893	0 9 2	0 9 3	1,158	703	1,861	1,032
	2	Tohana ...	6,642	7,318	1,771	12	1,783	92	1,875	9,193	0 4 1	0 4 0	2,757	2,285	5,042	4,151
	3	Badhlada ...	5,000	5,348	4,957	43	5,000	...	5,000	10,348	0 15 1	1 0 0	4,568	...	4,568	5,780
	4	Dabwali Mandi ...	1,485	22,692	3,350	3,865	7,215	2,320	9,535	32,227	2 4 1	4 13 9	6,192	10,000	16,192	16,035
	5	Jakhal ...	800	2,376	1,005	1,114	2,119	42	2,161	4,537	1 4 2	2 10 5	570	1,229	1,799	2,738
Rohtak ...	6	Mehm ...	7,097	1,187	1,601	2	1,603	...	1,603	2,790	0 3 7	0 3 8	1,204	4	1,208	1,582
Gurgaon ...	7	Farrukhnagar ...	3,136	1,018	2,275	360	2,635	...	2,635	3,653	0 11 6	0 13 5	3,015	...	3,015	638
	8	Sohna ...	5,062	1,562	1,515	405	1,920	...	1,920	3,482	0 4 9	0 6 1	3,151	...	3,151	331
	9	Hidayatpur Chhaoni ...	5,461	851	1,067	2,324	3,391	...	3,391	4,242	0 3 2	0 9 11	3,361	...	3,361	881
	10	Nuh ...	3,309	1,087	1,421	18	1,439	4	1,443	2,530	0 6 10	0 7 0	1,295	500	1,795	735
Karnal ...	11	Hathin ...	3,163	3,032	1,365	5	1,370	...	1,370	4,402	0 6 10	0 6 11	2,050	1,342	3,392	1,010
	12	Kaithal Mandi ...	140	1,292	1,012	1,043	2,055	9	2,064	3,356	7 3 0	14 10 10	2,136	...	2,136	1,220
	13	Ladwa ...	2,756	691	3,194	54	3,248	246	3,494	4,185	1 2 7	1 2 10	3,373	...	3,373	812
	14	Karnal Civil Station ...	943	1,103	2,063	80	2,143	...	2,143	3,246	2 3 0	2 4 4	2,273	...	2,273	973
Ambala ...	15	Kalka ...	5,988	42,955	9,659	4,640	14,299	...	14,299	57,254	1 9 9	2 6 2	11,056	40,417	51,473	5,781
	16	Kharar ...	3,255	2,741	5,522	327	5,849	...	5,849	8,591	1 11 6	1 12 9	4,873	100	4,973	3,618

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1917-18—continued.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 6) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Kangra ...	17	Kangra ...	3,620	1,721	1,513	978	2,491	...	2,491	4,212	0 6 8	0 11 0	777	3,375	4,152	60
	18	Palampur ...	598	354	725	181	906	...	906	1,260	1 3 5	1 8 3	526	367	893	367
	19	Nurpur ...	3,916	966	2,997	927	3,924	74	3,998	4,964	0 12 3	1 0 3	2,172	189	2,361	2,603
	20	New Civil Station Dharmsala.	705	4,636	1,872	1,195	3,067	98	3,165	7,801	2 10 5	4 5 7	3,065	4,000	7,065	736
Hoshiarpur ...	21	Hariana ...	5,395	2,629	3,458	90	3,558	103	3,651	6,280	0 10 3	0 10 6	1,995	560	2,555	3,725
	22	Garhdiwala ...	3,093	4,026	2,142	67	2,209	69	2,278	6,304	0 11 1	0 11 5	2,045	500	2,545	3,759
	23	Una ...	3,899	865	2,600	291	2,891	...	2,891	3,756	0 10 8	0 11 10	2,076	500	2,576	1,180
	24	Anandpur ...	4,029	573	2,606	100	2,706	...	2,706	3,279	0 10 4	0 10 9	2,334	500	2,834	445
	25	Mukerian ...	2,802	1,962	2,273	91	2,364	6	2,370	4,332	0 13 0	0 13 6	2,534	500	3,034	1,298
	26	Dasuya ...	5,921	2,514	3,351	400	3,751	3,000	6,751	9,265	0 9 1	0 10 11	5,866	500	6,366	2,899
	27	Miani ...	4,870	2,947	1,380	51	1,431	22	1,453	4,400	0 4 6	0 4 8	3,141	570	3,711	689
	28	Khanpur ...	2,523	874	1,226	103	1,329	5	1,334	2,208	0 7 9	0 8 5	1,313	400	1,713	495
Jullundur ...	29	Alawalpur ...	3,563	345	1,555	171	1,726	...	1,726	2,071	0 7 0	0 7 9	1,592	...	1,592	479
	30	Nawashahr ...	4,475	415	1,569	147	1,716	27,137	28,353	29,268	0 5 7	0 6 2	2,440	18,233	20,673	8,595
Ludhiana ...	31	Khanna ...	3,319	923	2,898	2,271	5,169	...	5,169	6,092	0 13 11	1 9 0	3,956	...	3,956	2,136
	32	Moga ...	2,107	26,812	...	8,551	8,551	4,794	13,345	40,157	...	4 0 11	14,809	12,305	27,114	13,043
	33	Kaisar Ganj Abohar...	5,592	1,00,534	...	52,965	52,965	1,424	54,389	1,54,923	...	9 7 6	32,984	50,000	82,984	71,939
	34	Giddarbaha Mandi ...	1,430	5,510	...	20,625	20,625	275	20,900	26,410	...	14 6 9	16,092	...	16,092	10,318

Ferozepore ...	35	Guru Harsahai Mandi...	208	4,523	...	1,862	1,862	290	2,152	6,675	...	8 15 3	1,609	4,000	5,609	1,066		
	36	Buchhcho ...	212	512	...	1,080	1,080	17	1,097	1,609	...	5 1 6	1,014	...	1,014	595		
	37	Dharmkot ...	5,859	6,590	1,512	960	2,472	48	2,520	9,110	0 4 1	0 6 9	3,484	...	3,484	5,626		
	38	Jalalabad ...	4,992	1,794	10,600	172	10,772	37	10,809	12,603	2 2 0	2 2 7	7,283	...	7,283	5,320		
	39	Patti ...	7,987	5,731	3,664	5,768	9,432	...	9,432	15,163	0 7 5	1 3 1	11,019	500	11,519	3,644		
	40	Padhana ...	4,587	994	1,299	80	1,379	...	1,379	2,373	0 4 6	0 4 10	991	...	991	1,382		
Lahore ...	41	Pattoki Mandi ...	1,880	3,745	1,885	4,163	6,048	...	6,048	9,793	1 0 0	3 3 5	5,613	1,000	6,613	3,180		
	42	Khudian ...	2,992	2,480	1,027	1,560	2,587	...	2,587	5,067	0 5 6	0 13 10	2,829	...	2,829	2,238		
	43	Baghbanpur and Bhogiwal.	6,993	200	...	2,405	2,405	...	2,405	2,605	...	0 5 6	1,839	147	1,986	619		
	44	Ichra ...	5,904	...	...	397	397	...	397	397	...	0 1 0	326	60	386	11		
	45	Ramdas ...	4,302	2,478	1,136	997	2,133	100	2,233	4,711	0 4 2	0 8 0	2,200	2,000	4,200	511		
Amritsar ...	46	Majitha ...	5,223	4,219	1,903	2,606	4,509	1,000	5,509	9,728	0 5 10	0 13 10	7,139	1,900	9,039	689		
	47	Jandiala ...	6,959	4,313	3,205	13,267	16,472	174	16,646	20,959	0 7 4	2 5 10	5,612	9,852	15,464	5,495		
	48	Tarn Taran ...	4,260	5,712	7,461	7,196	14,657	...	14,657	20,369	1 12 0	3 7 1	12,271	3,000	15,271	5,098		
	49	Sri Gobindpur ...	3,150	310	2,078	5	2,078	4	2,082	2,392	0 10 6	0 10 7	2,047	27	2,074	318		
Gurdaspur ...	50	Sujanpur ...	5,512	410	1,875	4,010	5,885	2,005	7,890	8,300	0 5 5	1 1 10	6,170	1,849	8,019	281		
	51	Dhariwal ...	5,000	No taxation has so far been sanctioned by Government.														
	52	Daska ...	6,046	1,009	2,922	1,628	4,550	...	4,550	5,559	0 7 9	0 12 0	4,191	...	4,191	1,368		
	53	Jamke ...	3,542	2,134	1,370	407	1,777	...	1,777	3,911	0 6 2	0 8 0	2,355	...	2,355	1,556		
	54	Mitranwali ...	3,133	402	1,095	340	1,435	...	1,435	2,199	0 5 6	0 7 2	1,220	...	1,220	979		
	55	Begowala ...	3,768	980	936	3,022	3,958	...	3,958	4,938	0 4 0	1 1 0	2,570	...	2,570	2,368		
	56	Sambrial ...	6,198	873	1,135	1,268	2,398	...	2,398	3,271	0 2 11	0 6 2	2,433	...	2,433	838		
	57	Bhopalwala ...	3,336	122	788	494	1,277	...	1,277	1,399	0 3 9	0 6 1	1,336	...	1,336	63		
Sialkot ...	58	Sahowala ...	3,558	1,005	928	323	1,251	...	1,251	2,256	0 4 2	0 5 8	1,556	...	1,556	700		
	59	Chawinda ...	4,486	800	1,969	575	2,544	...	2,544	3,344	0 7 0	0 9 1	2,330	...	2,330	1,014		
	60	Zafarwal ...	3,633	523	2,840	630	3,470	...	3,470	3,993	0 12 6	0 15 3	3,267	...	3,267	726		
	61	Kalaswala ...	2,915	619	1,271	271	1,542	...	1,542	2,161	0 7 0	0 8 7	1,763	...	1,763	398		
	62	Narowal ...	4,464	2,182	3,906	1,882	5,788	...	5,788	7,970	0 14 0	1 4 9	7,182	...	7,182	788		
	63	Badomalli ...	2,815	366	1,302	325	1,627	...	1,627	1,993	0 7 5	0 9 3	1,157	...	1,157	836		
	64	Daud ...	3,481	296	575	435	1,010	...	1,010	1,306	0 2 8	0 4 8	1,168	...	1,168	138		

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1917-18—concluded.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 6) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Gujranwala ...	65	Hafizabad ...	6,905	2,559	3,483	3,635	7,118	1,019	8,137	10,696	0 8 1	1 0 6	7,049	292	7,341	3,355
	66	Pindi Bhattian ...	3,632	1,360	2,848	773	3,621	...	3,621	4,981	0 12 7	0 14 4	2,719	...	2,719	2,262
	67	Sohdra ...	4,401	423	1,319	160	1,479	179	1,658	2,081	0 4 9	0 5 4	1,726	48	1,774	307
	68	Kila Didar Singh ...	2,210	4,931	1,447	1,422	2,869	114	2,983	7,914	0 10 6	1 4 9	2,132	117	2,249	5,665
	69	Shahkot ...	1,054	3,846	297	2,808	3,105	122	3,227	7,073	0 4 6	2 15 2	3,268	14	3,282	3,791
	70	Sangla ...	3,113	61,136	4,603	5,347	9,950	2,052	12,002	73,138	1 7 7	3 3 2	13,634	49,408	63,042	10,096
	71	Nankana Sahib ...	2,484	3,036	2,688	136	2,824	...	2,824	5,860	1 1 4	1 2 2	2,480	...	2,480	3,380
	72	Ramnagar ...	5,256	2,803	2,297	1,435	3,732	...	3,732	6,535	0 6 11	0 11 4	2,580	824	3,404	3,131
	73	Akalgarh ...	3,943	877	3,463	445	3,908	213	4,121	4,998	0 14 0	0 15 10	4,406	...	4,406	592
	74	Khangah Dogran ...	1,267	2,420	1,537	2,841	4,378	162	4,540	6,960	1 3 5	3 7 3	3,223	92	3,315	3,645
	75	Chuhar Kana Mandi ...	1,000	...	1,480	6,413	7,893	32,594	40,487	40,487	1 7 8	7 14 3	2,962	...	2,962	37,525
Gujrat ...	76	Shadiwal ...	6,582	59	1,975	134	2,109	...	2,109	2,168	0 4 10	0 5 2	1,682	...	1,682	486
	77	Lala Musa ...	1,287	1,230	1,005	104	1,109	...	1,109	2,339	0 12 6	0 13 9	788	...	788	1,551
Shahpur ...	78	Shahpur Civil Station	3,131	2,801	1,366	3,494	4,860	...	4,860	7,661	0 6 11	1 8 10	3,263	...	3,263	4,398
	79	Shahpur Town ...	5,608	1,109	2,433	92	3,353	...	3,353	4,462	0 6 11	0 9 7	3,651	...	3,651	811
	80	Bhalwal Mandi ...	1,629	10,899	1,836	5,160	6,996	...	6,996	17,895	1 1 5	4 4 9	7,776	...	7,776	10,119
	81	Sillanwali ...	990	66,660	757	1,790	2,547	...	2,547	69,207	0 12 3	2 9 2	8,691	...	8,691	60,516
	82	Phularwan ...	866	6,413	301	10,963	11,264	...	11,264	17,677	0 5 7	13 0 1	11,274	...	11,274	6,403
	83	Nurpur ...	4,770	...	1,305	...	1,305	...	1,305	1,305	0 4 4	0 4 4	587	...	587	718

Jhelum ...	84	Chakwal	6,400	3,856	6,781	144	6,925	...	6,925	10,781	1 0 11	1 1 4	4,557	1,594	6,151	4,630
	85	Hassan Abdal ...	4,254	2,223	1,576	828	2,404	...	2,404	4,627	0 5 11	0 9 1	2,087	...	2,087	2,540
	86	Civil Bazar Campbellpur.	2,089	1,530	7,028	3,530	10,558	4,000	14,558	16,088	3 5 0	5 0 10	8,424	...	8,424	7,664
Attock ...	87	Attock	842	530	478	233	711	...	711	1,277	0 9 1	0 13 6	619	...	619	658
	88	Fatehjang ...	3,839	405	1,555	254	1,809	...	1,809	2,214	0 6 6	0 7 6	1,390	...	1,390	824
	89	Talagang ...	7,067	631	1,286	19	1,305	...	1,305	1,936	0 2 10	0 2 11	1,336	416	1,752	184
Rawalpindi ...	90	Gujar Khan ...	3,074	1,253	3,203	450	3,653	...	3,653	4,906	1 0 8	1 3 0	3,510	200	3,710	1,196
Montgomery ...	91	Okara	1,591	3,930	930	5,901	6,831	...	6,831	10,761	0 8 10	4 0 8	4,831	...	4,831	5,930
	92	Chichawatni Road ...	208	1,953	...	2,219	2,219	65,000	67,219	67,219	...	10 6 0	...	12,502	12,502	54,717
	93	Toba Tek Singh ...	3,009	18,056	12,050	20,415	32,465	897	33,362	51,418	4 0 1	10 12 8	19,333	14,000	33,333	18,085
	94	Chak Jhumra ...	2,276	11,956	7,010	6,269	13,279	8	13,287	25,243	3 1 3	5 13 4	10,896	6,000	16,890	8,357
Lyallpur ...	95	Jaranwala ...	1,733	38,160	10,232	16,014	26,246	...	26,246	64,406	5 14 5	15 2 4	20,042	20,000	40,042	24,364
	96	Tandlianwala ...	1,500	47,462	10,686	9,194	19,880	...	19,880	67,342	7 2 0	13 4 1	15,496	46,000	61,496	5,864
	97	Samundri ...	967	14,905	...	6,570	6,570	...	6,570	21,475	...	6 12 8	4,649	4,000	8,649	12,826
Jhang ...	98	Shorkot	5,668	2,109	1,237	1,155	2,392	48	2,440	4,549	0 3 5	0 6 9	1,918	126	2,044	2,505
	99	Ahmadpur Sayal ...	5,493	731	832	404	1,236	15	1,251	1,982	0 2 5	0 3 7	1,104	58	1,162	820
Multan ...	100	Kahror	5,629	4,563	7,082	6,202	13,284	129	13,413	17,976	1 4 1	2 5 9	10 386	5,000	15,386	2,590
	101	Jalalpur ...	5,335	4,550	1,308	2,142	3,450	...	3,450	8,000	0 3 11	0 10 4	5,572	...	5,572	2,428
	102	Tulamba ...	2,958	597	1,404	55	1,459	9	1,468	2,065	0 7 7	0 7 10	1,366	...	1,366	699
	103	Dunyapur	2,224	768	1,031	463	1,494	...	1,494	2,262	0 7 5	0 10 9	1,136	490	1,626	636
Muzaffargarh ...	104	Kot Adu ...	4,175	1,496	2,964	1,077	4,041	...	4,041	5,537	0 11 4	0 15 6	4,133	...	4,133	1,404
		Total ...	3,76,167	6,44,969	2,48,993	2,93,202	5,42,195	1,49,956	6,92,151	13,33,566	0 10 7	1 7 1	4,63,399	3,34,595	7,97,994	5,37,572
		Total for 1916-17 ...	364,597	6,10,092	2,17,391	2,84,429	5,01,820	23,271	5,25,091	11,35,183	0 9 6	1 6 0	4,58,899	33,691	4,92,590	6,42,593

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Report on the Working of Municipalities in the Punjab during the year 1918-19.

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REPORT

ON THE WORKING OF

MUNICIPALITIES

IN THE

PUNJAB

DURING THE YEAR

1918-19.

Lahore :

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1919.

Proceedings of His Honour the Lieutenant-Governor of the Punjab in the Boards and Committees (Committees) Department, No. 27318, dated 8th December 1919.

READ—

The Annual Municipal Administration Reports for the year 1918-19.

PART I.

1. The conversion of Moga from a notified area to the status of municipality raised the number of municipal towns from 100 to 101 during the year under report and reduced the number of notified areas from 104 to 103. At the close of the year, however, three new notified areas were constituted at Mian Channu Khanewal and Jahanian in the Multan District. The status of the Sialkot municipality has been raised to the first class.

As stated in last year's report eight municipalities were selected for the introduction or reintroduction of the elective system. The first elections took place in most of these towns during the year under report. In Bhiwani where the elective system had been abandoned 16 years ago, the elections were keenly contested and 80 per cent. of the voters are reported to have polled. In the Western Punjab towns, there appears to have been less enthusiasm. The elections passed off quietly at Leiah, Alipur, Khushab and Sargodha, while at Bhakkar the attitude of the public is said to have been apathetic. At Mianwali, however, all the seats were contested and faction feeling is said to have predominated. The elections at this place were characterized by the defeat of the professional candidates and by the election of three members of the Miana family, descendants of the original founder of the town. At Sargodha, before the polling took place, the Hindu and Sikh candidates came to an agreement as to the withdrawal of some of them and the return unopposed of the remainder. This arrangement left the voters of these two communities free to employ their votes in the Muhammadan vacancies and to ensure the election of those Muhammadans who were least likely to offer serious opposition to their interests. In permitting a possibility of this sort the Sargodha election rules were peculiar in that they combined communal membership with an undivided electorate, and steps have subsequently been taken to revise the rules in order to provide against the recurrence of such an incident. The elections actually held, however, remain valid. On the whole, it may be said that the extension of the elective system to these eight municipalities has, so far as the actual elections are concerned, been successfully inaugurated, and a further extension to other towns where nomination still prevails is under contemplation.

In municipalities where the elective system is not new, the tenour of the reports varies. Elections are for the most part keenly contested in the larger municipalities such as Lahore, Amritsar, Sialkot, Ludhiana and Ferozepore and in places like Karnal where they are enlivened by personal rivalries. The Sialkot report contains a vivid description of the bustle and excitement prevailing at election time, and of the activity displayed by the candidates in canvassing the electors. The new system of taking votes by ballot is described as a marked improvement on the former system, and as a result of the higher qualifications fixed for members it is stated that a better and more intelligent class of candidate has been elected to this committee. In the Jullundur Division, also, vacancies were hotly contested as a rule and there is evidence, it is reported, that the introduction of new election rules has enhanced the interest taken in the elections. Elsewhere, however, and especially in the smaller towns an apathetic attitude prevails among voters; in many cases only one candidate comes forward; in other cases negotiations between the rival candidates lead to the withdrawal before the poll of all candidates but one; in both these circumstances voters lose the opportunity of acquiring interest in an election, which an obligation to compare the claims of one candidate

with another engenders. The dearth of suitable candidates in small towns is to a large extent inevitable, but the practice by which candidates negotiate among themselves for a vacant seat, though in doing so they may sometimes make calculations as to how, if given an opportunity, the electorate would vote, is not a practice which can easily be defended from the point of view of the voter's ultimate interests.

2. Most municipalities held a sufficient number of meetings during the year, though the influenza epidemic tended somewhat to reduce the average attendance. The greatest number of meetings were held by Ferozepore (72), Jalalpur Jattan (64), Jagadhri (64) and Amritsar (61). No less than 28 of those held by the Ferozepore Committee and 23 of those held by the Jagadhri Committee proved abortive, however, for want of a quorum. In Ferozepore the attendance of non-official members is reported to be fitful, and to depend upon the existence of a personal interest in the agenda. This was commented upon last year and it is most unsatisfactory that the committee should have again held so many infructuous meetings. It is to be hoped that the newly elected members will succeed in avoiding this reproach. Other committees of which the members are reported to be irregular in attendance are Rawalpindi, Thanesar, Shahabad, Gurdaspur, and Dharamsala. Several of the smaller municipal and notified area committees had but little business to transact and consequently held meetings less frequently than once a month. The Lieutenant-Governor hardly thinks that this excuse can be urged by the Jhelum committee which held only 12 meetings.

3. The realization of their general responsibilities by members of municipal committees varies to some extent in proportion to the size and importance of the town. Intrigue and faction find their most favourable breeding ground in the small municipalities, where public opinion is apathetic and exercises little restraint upon the personal idiosyncrasies of the members. In Kasur for instance the energies of the members are said to exhaust themselves in verbal wrangles. In Lahore, Amritsar and Sialkot the members are credited with a laudable zeal for the public interest, and though party feeling is not always absent, it is kept within limits. The other chief fault, which is also commonest among the smaller committees, is lack of initative among the members, though the example of Rawalpindi proves that the larger towns may also suffer from this disability. It is often the fact, of which Gojra may be quoted as a typical example, that one or two members of enterprise and ability will succeed in improving the administration of their municipality beyond recognition, but in the absence of such initiative stagnation prevails. The Dera Ghazi Khan Municipal Committee was unfortunate in losing two respected and energetic members during the year and it is disappointing to learn that the remainder of the committee are now relapsing into lethargy.

4. In regard to their statutory functions there is evidence that municipal committees are on the whole bestowing greater attention upon their efficient performance. If the passing of model bye-laws can be accepted as a measure of their activities in this respect, it is unnecessary to seek for further proof of this statement, but as the Commissioner of Jullundur points out, there is a danger that some municipal committees may pursue the cult of model bye-laws too much in the spirit that responsibility ends with the passing of the bye-laws and that the enforcement of them can be left to its own fate. The Lahore committee has taken energetic steps in connection with the control of food and milk and the inspection of these articles by two Inspectors appointed to devote their whole time to the purpose. The examination of samples of milk is already being conducted and arrangements are nearing completion for the chemical and bacteriological examination of butter and water also. The Punjab Adulteration of Food Act, 1919, has now become law and with the framing of rules under this Act which is in contemplation it will be possible to confer upon the larger municipal committees important powers for the control of adulterated articles of food. The question of over-crowding is pressing itself upon the attention of municipalities more and more every year and with this question is closely connected that of encroachments upon public streets, which, unless jealously restricted, are apt to trespass unduly upon light and ventilation which are too often inadequate. It is to be feared that most committees display

a reprehensible laxity in dealing with encroachments. The Lieutenant-Governor has learnt with approval that the Amritsar committee is revising its building bye-laws and proposes to alter the unsatisfactory system by which building applications are sent to individual members for sanction. A need for town extensions and town-planning on a large scale is expressed in several quarters, and the provision of new sites outside the congested areas is a solution which is generally favoured. Such schemes which require expenditure on a large scale will however have to await in most cases the completion of many other costly and important works which are already in hand. A small scheme of this nature has recently been decided upon by the Hissar municipal committee. For the larger cities the constitution of Improvement Trusts is under the consideration of Government and it is hoped that legislation with this object will shortly be undertaken. Sanitation is deplorably backward in most municipal towns. As remarked by one Commissioner the ideas of committees on this subject seldom go beyond the conservancy staff, and where claims are made to improvements under this head they do not always bear close examination. A strong committee has recently reported on the schemes necessary to improve sanitary arrangements in Amritsar and a large and expensive programme to give effect to them is now under consideration by the municipal authorities. The special measures taken in Rawalpindi to demolish plague centres has had the satisfactory result of a fall in the death rate from this disease from 501 to 50. The committee has still to carry out the construction of a new mandi outside the city. Education and medical relief are well looked after in most municipalities but few committees have yet taken any effective steps to charge fees from the well-to-do classes for medical assistance. An unsatisfactory feature of the reports is the number of embezzlements and defalcations recorded. These occurred in Zira, Wazirabad and Pasrur. The audit of the accounts of many other municipalities revealed an unsatisfactory state of affairs. The case of Jhelum was a particularly bad one. This is a matter in which more supervision by the members is called for and laziness or a reluctance to be thought meddlesome provide no excuse for shirking this duty. His Honour hopes that better supervision will be the rule in future.

5. During the year under report Government sanctioned the resignation by the Deputy Commissioner of his membership of the Gujrat municipality and the election as president of a non-official member in his place. Since the year ended similar steps have been taken regarding the Presidentship of the Hoshiarpur, Jullundur and Karnal municipalities. Sir Edward Maclagan is satisfied that the policy of replacing official by non-official presidents of municipal committees is one which it is eminently desirable to foster and he hopes that the example of the municipalities mentioned above will be followed by many others. He is not, however, prepared to proceed in advance of public opinion and to thrust upon municipal committees a sudden change for which their members may be unprepared and which might in some cases dislocate and hamper municipal administration. He has recently consulted Commissioners on the subject of proposed legislation which will embody the principle that the president shall, as a general rule, be elected and a non-official, except in special cases, and that a committee should have power to appoint an executive officer to carry out the routine work of municipal administration. Until the power to appoint such an executive officer receives legislative sanction, there are clear objections to urging upon a hesitating committee a hasty acceptance of a non-official president without conferring either upon the president himself or upon an executive officer, answerable to the committee, more extensive executive powers than the existing law permits.

Among other changes under consideration as the outcome of the Government of India Resolution on local self-government, dated 16th May 1918, regarding which Government is at present awaiting the final views of local officers and the committees concerned, are a reduction in the number of official and of nominated members and the grant to committees of larger powers of taxation and control over such matters as budgets and establishments.

PART II.—Taxation.

6. A complete comparison of the total proceeds of taxation with those of the previous year is not possible, owing to the destruction of the municipal

records at Amritsar during the disorders of last April. Excluding Amritsar, the municipalities of the Province realized by taxation Rs. 49,11,581 compared with Rs. 42,42,594 in 1917-18, the incidence per head of population rising from Rs. 2-14-4 to Rs. 3-5-6. Terminal taxes brought in Rs. 1,07,882, nearly double the previous year's figure of Rs. 54,166, mainly owing to the addition of Lyallpur and Gujranwala to the towns where this form of tax has been adopted. Octroi receipts have risen from Rs. 37,08,664 by nearly Rs. 6 lakhs to Rs. 42,97,596. This remarkable increase has resulted from the rise in prices of articles on which octroi is assessed according to value, though some municipalities claim that more vigilant supervision has been a contributory cause. In Rawalpindi the increase in octroi receipts was slightly over 50 per cent. and this case is by no means exceptional. On the other hand a few towns of the South-East Punjab, such as Rewari and Panipat report a decrease in octroi income, ascribed to a decline in the imports of refined sugar.

7. Octroi refunds are large in many towns, notably Rawalpindi, Mianwali, Hissar, Bhiwani, Wazirabad and Montgomery, and most of these as well as other important municipalities such as Sialkot and Amritsar, are contemplating the introduction of a terminal tax. The assistance of special auditors who were deputed during the year to advise municipalities in compiling terminal tax schedules should facilitate progress in this respect. The towns which actually introduced such a tax during the year under report include Lyallpur, Gujranwala and Sargodha and the notified areas of Sillanwali, Bhalwal, Okara and Nankana Sahib. The working of the terminal tax continues to be satisfactory in the Ferozepore and Lyallpur Districts where it is in force in several towns. Its introduction into Gujranwala is stated to have resulted in a serious loss of income. There is no doubt that a period when railway traffic suffers from abnormal dislocation is in some respects unfavourable to terminal taxation, but in the case of Gujranwala it is possible that a revision of the schedule will be desirable. The town is a large distributing centre for cloth and piece-goods besides other articles and with octroi in force refunds were very heavy. Piece-goods which paid an octroi of two rupees a maund now pay a terminal tax of six annas a maund. While a terminal tax should be light, it is not the object of such a tax to diminish the proceeds of the form of taxation which it replaces. Many municipal committees in proposing to replace octroi by terminal taxation submit proposals for the retention of road posts for the collection of the terminal tax in addition to the machinery of collection which the Railway authorities are always willing to provide. Such proposals to tax road borne traffic involve the maintenance of a large staff and much cumbrous procedure, thereby discounting in no small measure those special advantages which the substitution of terminal tax for octroi is calculated to confer. In this connection it should be understood that a terminal tax, though it usually effects a substantial saving in the cost and inconvenience of collection, has, apart from the abolition of refunds, little to recommend it in place of octroi, in cases where it effects no such saving. Where therefore it is found impossible to dispense with the taxation of road borne traffic, municipal committees should not be overhasty in making a change in the form of their taxation. The Deputy Commissioner of Gujranwala in his report has drawn attention to the fact that a terminal tax on rail borne imports can easily be evaded by unloading goods at the next station down the line and bringing them in by carts, and he draws the inference that in a place like Wazirabad, where four lines of railways run into the town, on all of which there are stations within four or five miles connected up by metalled roads, the success of a terminal tax would be seriously jeopardized. There is much truth in these observations, but there are none the less many towns to which they are applicable in less degree, and for which a terminal tax is eminently suitable.

In regard to special taxes no features of outstanding interest are mentioned in the reports.

PART III.—Accounts.

8. The total receipts of municipalities during 1918-19 amounted to Rs. 86,85,853, a slight advance on last year's figure of Rs. 86,47,286, exclusive in both cases of the receipts of the Amritsar municipality for reasons already

stated. A satisfactory rise has occurred in realizations under special Acts, to which the largest contribution is made by cattle pounds. The sale of water brought in Rs. 3,05,478, a substantial advance on the previous year. Fees from Educational institutions fell slightly to Rs. 1,66,682 while receipts from Medical institutions rose by Rs. 4,000 to Rs. 27,133. Government grants were lower by Rs. 80,000 at Rs. 8,43,083, a figure which is however more than a lakh higher than that of the last year but one.

Total expenditure which, excluding that of Amritsar, was Rs. 60,91,822 in 1917-18 has risen during 1918-19 to Rs. 70,85,852. Though receipts have remained stationary, the expenditure of municipalities still remains well within their income. The accumulated balances at the end of the year were, however, slightly less than at the end of 1917-18 owing to the investment during 1918-19 of considerable sums in the War Loan and otherwise. To turn to the figures of expenditure under particular heads, the collection of taxes cost Rs. 4,55,970 compared with Rs. 4,08,994 in the previous year. Public instruction involved the disbursement of Rs. 8,46,683, an increase of Rs. 91,000. This was just exceeded by the expenditure on Medical institutions and Plague charges, namely, Rs. 8,49,186. Water supply and drainage accounted for a smaller capital expenditure but a larger cost of maintenance than in the preceding year, while the amount expended on other public works rose approximately from Rs. 6½ to Rs. 7½ lakhs, roads and buildings alike contributing to this increase.

The Accountant-General's report on Local Funds has been published in the *Punjab Gazette* dated 17th October 1919. Where there is any discrepancy in figures, those published in the present report, which have been checked with the latest information, may be considered correct.

9. In a very large number of municipalities, drainage projects and water supply schemes which have been deferred during the war are now being worked out and in some cases work is commencing, though the cost of labour and materials still rules high. The preliminaries involved in the preparation of plans and estimates and the obtaining of necessary sanction are in these days when rising prices necessitate frequent revision of the estimates, apt to be somewhat protracted. In the programme for the extension of local self-government which it is hoped to initiate in the near future, a substantial enhancement is contemplated in the limits within which local bodies can dispense with the administrative and technical sanction of outside authorities to their schemes. This should facilitate the adoption of prompt and business-like methods in dealing with projects for public works. Local bodies should, however, understand that the extent to which powers of technical sanction can be conferred must depend in large degree upon the efficiency of the engineering staff which they themselves entertain. Among the large projects now being considered or executed by municipal committees may be mentioned the drainage schemes of Lala Musa, Montgomery, Gojra, Rohtak, Gurdaspur, Sialkot, Leiah, Dera Ghazi Khan, Jhang, Muktsar and Jullundur, and the water supply schemes of Moga, Khushab, and Sargodha. Lyallpur, Ferozepore and Gujranwala, are also preparing extensive programmes which will involve the expenditure of large sums. The committee which recently reported on the sanitary condition of Amritsar has recommended many large and costly improvements and the Multan triple scheme of drainage, water supply, and electric supply is taking final shape. Since the close of the year under report the latter municipality has applied to Government for the introduction of the Compulsory Education Act, and is to be congratulated on being the first local body in the Province to take this enlightened step. The only important work which is nearing completion is the Rewari Water Works, the progress of which, owing to the unfortunate series of epidemics in the Gurgaon District and other difficulties, has been seriously impeded.

10. With so many large schemes of improvement awaiting execution in the next few years it behoves all municipal committees to make every effort to place their finances upon a sound foundation. Such schemes cannot be financed out of current income and the competition for loans and grants-in-aid will be severe. Only those whose credit is high can expect to obtain loans,

and only those who can show that they are doing their part in imposing taxation and in avoiding unnecessary extravagance will be in a position to claim grants. As local self-government developes, the responsibility of local bodies for maintaining their credit will devolve more and more upon themselves, and as the lesson of public economy and appropriate taxation is not an easy one, the sooner they apply themselves to this task, the better they are likely to succeed in it. At the present time the majority of municipalities have large balances which they have accumulated during the war and in most cases wisely invested at good interest in the War Loan. Many of these balances are more or less earmarked for the schemes already referred to. The towns in which the year ended with a balance below the prescribed minimum are exceptional. Among these are Rahon, Kunjah, Batala and the Shahpur Notified Area. In the case of Batala, unforeseen expenditure in connection with the influenza epidemic is the cause assigned, in Kunjah the estimated proceeds of taxation were not realized, and in Rahon the deficit is a legacy from previous years from which the municipality has not recovered, but which it should take prompt measures to rectify.

11. Among special features of the year must be mentioned the valuable assistance rendered by municipal administrations in combating influenza. Measures of this nature were carried out in varying degree in practically every municipal town in the Province, though the unique immunity enjoyed by Kalabagh from any visitation of the disease makes it an exception. The distribution free or at low cost of medicines, milk, food and blankets were measures commonly taken and in Lahore the municipal committee organized travelling dispensaries. As already stated the steps taken in Rawalpindi for the suppression of plague were attended with great success and a marked reduction in the plague mortality has ensued. The cheap salt, grain and fuel shops which have been opened by many municipal committees continued to do good work during the year. In some towns the commitees also organized the distribution of kerosine oil.

The tale of calamities during the year includes the disastrous fire which gutted the Dalhousie bazar in May 1918 and destroyed property valued at nearly Rs. one lakh, but fortunately entailed no loss of life. New building bye-laws have now been framed which require that walls shall in future be of stone masonry. A serious fire also occurred in Kasur.

12. The Commissioners have, as usual, forwarded to Government lists of names of non-official gentlemen, whose valuable work on behalf of municipal administration during the year has deserved special acknowledgment. The Lieutenant-Governor is indebted to all these gentlemen, among whom special mention may be made of the following:—The Revd. Canon Guilford (Tarn Taran), Lala Tek Chand (Jandiala), Rai Bahadur Lala Sham Das (Hoshiarpur), Khan Sahib Chaudhri Fazl Ali, M.B.E. (Gujrat), Colonel John Powell, O.B.E. (Murree), The Hon'ble Sayyad Rajan Shah and Sardar Teja Singh (Vice-Presidents of the Multan Municipal Committee), the Hon'ble Rai Bahadur Pandit Jawahar Lal (Hissar), Rai Sahib Lala Ram Gopal, M.B.E., (Sirsa), and the Hon'ble Khan Bahadur Sayyad Mehdi Shah, O.B.E. (Gojra).

ORDER.—Ordered that copies of the foregoing remarks be forwarded to all Commissioners of Divisions and Deputy Commissioners in the Punjab and the Secretary to Government, Punjab, Public Works Department, Buildings and Roads Branch, and be submitted to the Government of India in the Education Department.

Ordered, also, that the remarks and a translation of them be published in the *Punjab Government Gazette*, English and Urdu versions, respectively, and that copies of the Urdu translation be supplied to Deputy Commissioners for the information of the municipal committees.

By order of His Honour the Lieutenant-Governor of the Punjab,

B. T. GIBSON,

Financial Secretary to Government, Punjab.

1815 CS—305—9-12-19—SGPP Lahore.

Abstract of Form No. 1 of the Municipal Fund Returns for the year 1918-19.

PARTICULARS.

Number of Municipalities under the Punjab Municipal Act, 1911		101
Population within Municipal limits		1,626,506
Number of towns of which the Municipal Committees are appointed by election only.		*Nil.*
Number of towns of which the Municipal Committees are appointed partly by election and partly by nomination.		75
Number of towns of which the Municipal Committees are appointed by nomination only.		25
Number of towns in which the Deputy Commissioner administers the Municipal Funds.		1
Aggregate number of members of Municipal Committees—		
Ex-officio	223	
Nominated	357	1,184
Elected	604	
Of the above—		
Officials		245
Non-officials		939
Europeans		78
Indians		1,166

1055 CS—267—10-11-19—SGPP Lahore.

FORM No. 1.

Statement showing the constitution of the Municipalities in the Punjab, during the year 1918-19.

Name of District.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911)	Particulars as to Chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-official present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	1	Hissar ...	The Punjab Municipal Act, III of 1911.	17,162	..	1	...	...	3	3	6	12	3	9	...	12	21	...	...	33	67	58	
Hissar ...	2	Hansi ...		14,576	...	1	...	...	2	1	6	9	2	7	...	9	19	3	16	94·21	67·66	73·68	
	3	Bhiwani ...		31,100	...	1	...	...	2	3	10	15	2	13	...	15	29	4	1	83	60	63	
	4	Sirsa ...		14,629	...	1	...	...	2	1	6	9	2	7	...	9	30	...	...	20·98	79·02	65·01	
	5	Rohtak ...		19,862	...	1	...	..	2	2	8	12	2	10	1	11	18	...	3	50	61	59	
	6	Jhajjar ...		10,617	..	1	...	...	2	2	8	12	2	10	...	12	13	...	...	100	75	79	
Rohtak ...	7	Beri ...		7,798	...	...	...	1	2	9	...	11	2	9	1	10	9	...	...	50	69	65·5	
	8	Bahadurgarh ...		4,990	...	1	...	...	1	2	6	9	2	7	...	9	17	...	...	74	77	76·3	
	9	Gohana ...		5,488	...	1	...	...	2	1	6	9	2	7	...	9	14	...	...	100	90	92	
	10	Sonepat ...		12,014	...	1	...	...	1	2	6	9	1	8	...	9	16	2	...	100	67	70·63	
	11	Rewari ...		24,780	...	1	...	...	2	2	8	12	2	10	...	12	27	1	...	74	60	62	
	12	Palwal ...		9,485	...	1	...	...	1	2	6	9	1	8	1	8	29	3	1	97	63	66	
	13	Firozpur-Jhirka ...		5,719	...	1	...	...	2	1	6	9	2	7	...	9	21	...	...	86	69	73	
Gurgaon ...	14	Hodal ...		5,468	1	...	...	...	1	8	...	9	1	8	...	9	21	...	...	100	67	71	
	15	Ballabgarh ...		4,053	...	1	...	...	2	7	...	9	2	7	...	9	18	...	...	100	81	85	
	16	Faridabad ...		4,487	1	...	...	...	1	2	6	9	1	8	...	9	23	...	...	...	77	77	
	17	Karnal ...		21,018	...	1	...	...	4	...	8	12	4	8	1	11	21	1	...	47·62	65·48	59·52	
	18	Panipat ...		26,342	...	1	...	...	1	3	8	12	2	10	...	12	20	...	...	61·36	70·0	63·2	
Karnal ...	19	Kaithal ...		12,912	...	1	...	...	2	2	7	11	2	9	1	10	20	...	...	87·5	77·7	79·54	
	20	Shahabad ...		11,054	...	1	...	...	1	6	...	7	1	6	...	7	34	...	...	17·64	66·66	59·66	
	21	Thanesar ...		4,719	...	1	...	...	2	7	...	9	2	7	...	9	14	...	...	75·0	64·28	66·23	

Statement showing the constitution of the Municipalities in the Punjab during the year 1918-19—continued.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of official present at each meeting.	Average percentage of non officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Ambala ...	22	Ambala City ...	Act, III of 1911.	24,493	...	1	...	...	3	1	8	12	3	9	2	10	34	...	...	44·11	70·91	64·21	
	23	Jagadhri ...		12,045	1	...	...	...	...	3	6	9	...	9	...	9	64	23	...	...	39·41	39·41	
	24	Rupar ...		6,935	...	1	...	...	2	1	6	9	2	7	...	9	14	...	...	17·28	82·71	64·28	
	25	Sadhaura ...		7,774	...	1	...	...	2	1	6	9	2	7	...	9	22	...	...	93·18	72·08	76·77	
	26	Burya ...		4,272	1	...	...	...	...	7	...	7	...	7	...	7	19	...	...	...	81·95	81·95	
Simla ...	27	Simla ...		33,316	...	...	...	1	2	6	...	8	5	3	6	2	49	...	...	74·28	66·66	71·43	
	28	Kasumpti ...		Separate figures not available.	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	There is no fully constituted committee for the Kasumpti Municipality. The Deputy Commissioner alone exercises the powers and constitutes the Municipal Committee.
Kangra ...	29	Dharmsala ...		2,518	...	1	...	...	4	...	6	10	4	6	4	6	12	...	...	27·08	75	55·8	
Hoshiarpur ...	30	Hoshiarpur ...		20,583	...	...	...	1	2	8	10	20	2	18	1	19	28	1	...	13	60	55	
	31	Urmur-Tanda ...		7,016	...	1	...	...	2	1	6	9	2	7	...	9	17	...	...	71	75	74	
Jullundur ...	32	Jullundur ...		55,354	...	1	...	...	2	3	12	17	2	15	1	16	33	...	...	50·0	89·4	84·7	
	33	Kartarpur ...		8,631	1	...	...	...	...	3	6	9	...	9	...	9	15	...	...	...	62·9	62·9	
	34	Phillaur ...		5,224	...	1	...	...	1	2	6	9	2	7	...	9	20	...	...	50·0	68·5	64·4	
	35	Nurmahal ...		7,178	...	1	...	...	1	2	6	9	1	8	...	9	29	...	...	10·3	75·4	68·2	
	36	Bahon ...		6,292	...	1	...	...	1	2	6	9	1	8	...	9	15	...	...	93·3	74·1	76·3	
	37	Banga ...		4,602	1	...	...	...	...	2	4	6	...	6	...	6	34	...	...	...	75·0	75·0	
	38	Nakodar ...		8,859	...	1	...	...	1	2	6	9	1	8	...	9	15	...	...	93·3	70·0	72·6	

LUDHIANA ...	39	Ludhiana ...	The Punjab Municipal	43,152	...	1	...	...	2	6	14	22	2	20	...	22	24	2	6	50	61	60
	40	Jagraon ...		15,039	...	1	...	...	2	1	6	9	2	7	...	9	35	4	4	81	72	74
	41	Raikot ...		7,510	1	...	...	...	1	2	6	9	1	8	...	9	19	3	...	54	76	75
FEROZEPORE ...	42	Ferozepore ...		24,678	...	1	...	...	3	2	16	21	3	18	1	20	72	28	22	1·07	31·05	27·11
	43	Fazilka ...		10,985	...	...	...	1	3	...	6	9	3	6	...	9	41	3	...	61	72	68
	44	Muktsar ...		8,834	...	1	...	...	2	1	6	9	3	6	...	9	19	...	...	78·94	69·92	72·92
	45	Zira ...		4,378	...	...	...	1	2	..	4	6	2	4	...	6	20	...	...	95	76·25	82·50
	46	Moga ...		9,113	...	...	...	1	3	9	...	2	3	9	...	12	5	...	...	53	73	68
LAHOR ...	47	Lahore ...		210,271	...	1	...	...	4	6	22	32	14	18	9	23	24	...	...	62·2	74·1	60·4
	48	Kasur ...		24,783	...	1	...	..	3	2	10	15	3	12	1	14	27	...	1	79·01	79·32	79·25
	49	Khem Karan ...		5,732	...	1	...	...	1	1	4	6	1	5	...	6	22	...	...	100	82	85
	50	Chunian ...		7,151	...	1	...	...	3	1	8	12	3	9	1	11	13	1	...	51	66	63
AMRITSAR	51	Amritsar ...		151,339	...	1	...	...	1	9	18	28	2	26	3	25	61	...	...	100	63·1	46·05
GURDASPUR ...	52	Dalhousie ...		2,445	...	...	...	1	4	8	...	12	5	7	8	4	13	...	...	61·5	51·6	58·3
	53	Gurdaspur ...		7,007	...	1	...	...	2	1	6	9	2	7	...	9	14	...	...	75	67·35	69·05
	54	Dinanagar ...		4,154	...	...	...	1	2	5	...	7	2	5	...	7	20	...	...	81·6	88·7	86·1
	55	Pathankot ...		5,133	...	1	...	...	2	1	6	9	3	6	1	8	20	1	1	68·33	51·66	57·22
	56	Batala ...		26,430	...	1	...	...	2	3	11	16	2	14	...	16	26	...	...	60	70·71	60·53
	57	Dera Baba Nanak		4,555	...	1	...	...	1	2	6	9	1	8	...	9	15	...	...	60	68·33	67·40
SIALKOT ...	58	Sialkot ...		48,595	...	...	1	..	3	4	15	22	3	19	1	21	38	...	1	58	70	68
	59	Pasrur ...		7,564	...	...	...	1	2	1	6	9	2	7	...	9	21	...	...	76·1	79·5	78
GUJRANWALA ...	60	Gujranwala ...		29,472	...	1	...	...	3	4	14	21	4	17	2	19	38	6	...	38·16	62·71	58·03
	61	Wazirabad ...		4,482	...	1	...	...	2	...	4	6	2	4	...	6	17	...	...	94	59	70·5
	62	Eminabad ...		5,526	...	1	...	...	1	1	4	6	1	5	...	6	12	...	...	50	91	84·1
	63	Sharakpur ...		12,146	...	1	...	...	2	2	11	15	2	13	...	15	25	...	...	63	54·8	56·5
GUJRAT ...	64	Gujrat ...		13,692	1	...	...	...	1	4	11	16	1	15	...	16	24	1	2	72·72	68·2	68·82
	65	Jalalpur Jattan ...		11,615	1	...	...	...	1	3	8	12	1	11	...	12	64	3	12	51·1	55·28	60·4
	66	Dingah ...		5,352	...	1	...	...	2	1	6	9	2	7	...	9	24	...	...	52·08	75	70
	67	Kunjah ...		7,090	1	...	...	...	1	2	6	9	1	8	...	9	37	18	...	51·35	57·8	57·06

Statement showing the constitution of the Municipalities in the Punjab during the year 1918-19—concluded.

Name of District.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to Chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Shahpur ...	68	Bhera ...	Act, III of 1911.	15,202	...	1	...	...	3	2	10	15	3	12	...	15	12	...	...	44·44	59·72	56·66	
	69	Miani ...		5,819	...	...	...	1	1	2	6	9	1	8	...	9	19	3	...	50	75	72·22	
	70	Khushab ...		10,159	...	...	...	1	2	2	6	10	2	8	...	10	16	2	...	92·8	91·6	91·9	
	71	Sahiwal ...		7,658		...	...	1	1	8	...	9	1	8	...	9	29	3	2	27·6	75·4	70·1	
	72	Sargodha ...		8,849		1	...	...	4	3	7	14	4	10	2	12	15	...	...	43·3	58·6	54·2	
Jhelum ...	73	Jhelum ...		19,698	...	...	...	1	3	2	10	15	3	12	1	14	12	...	...	37·5	74·36	66·98	
	74	Pind Dadan Khan		10,590	...	...	...	1	3	2	10	15	3	12	1	14	9	...	...	77·7	60·185	63·70	
Rawalpindi ...	75	Rawalpindi ...		46,642	...	1	...	...	3	4	14	21	3	18	2	19	48	6	...	15·9	52·8	47·5	
	76	Murree ...		5,076	...	...	...	1	7	7	2	16	7	9	12	4	26	5	...	46·4	44·8	45·5	
Attock ...	77	Hazro ...		9,950	...	...	...	1	3	9	...	12	3	9	1	11	26	...	...	27	69	58	
	78	Pindigheb ...		9,554	...	...	...	...	3	6	...	9	3	6	...	9	14	...	...	74	63	67	
Mianwali ...	79	Mianwali ...		6,224		1	...	...	5	10	...	15	5	10	1	14	36	1	...	43·33	61·94	55·74	
	80	Kalabagh ...		6,654	...		...	1	3	5	...	8	3	5	...	8	...	...	...	53·3	72	65	
	81	Bhakkar ...		5,388	...	...	...	1	2	2	8	12	2	10	...	12	20	...	...	57	66	64	
	82	Isakhel ...		6,868	...	1	...	...	5	12	...	17	5	12	...	17	19	...	...	40	58	53	
Montgomery ...	83	Montgomery ...		8,129	...	1	...	...	4	3	8	15	4	11	3	12	14	...	...	26	53	45	
	84	Kamalia ...		8,237	..	1	...	...	2	2	8	12	2	10	...	12	17	2	15	97	72	76	
	85	Pakpattan ...		7,915	...	1	...	...	3	6	...	9	3	6	...	9	10	...	...	93	68	77	
Lyallpur ...	86	Lyallpur ...		19,578	...	...	...	1	3	4	4	11	3	8	2	9	23	...	...	83	43	44	
	87	Gojra ...		5,417	...	1	...	...	...	5	...	5	...	5	...	5	21	2	...	...	66	66	
Jhang ...	88	Jhang-Maghiana ...		25,914	...	...	...	1	4	2	12	18	4	14	...	18	20	1	1	61·66	69·01	67·37	
	89	Chiniot ...		14,085	...	1	...	1	3	1	8	12	3	9	...	12	18	...	...	64·8	82·35	77·96	

Multan ...	90	Multan ...	The Punjab Municipal	85,747	...	1	...	...	4	4	16	24	5	19	2	22	35	...	...	32	68·27	60·63	
	91	Shujabad ...		6,334	...	1	...	...	2	3	10	15	2	13	...	15	16	...	...	87·5	60·5	64·1	
Muzaffargarh	92	Muzaffargarh ...		4,387	...	1	...	..	2	2	8	12	2	10	...	12	20	.	...	78·5	55·7	59·5	
	93	Khangarh ...		3,350	1	...	...	...	1	2	6	9	1	8	...	9	23	...	...	96	77	79	
	94	Alipur ...		3,312	...	...	...	1	3	2	4	9	3	6	...	9	12	...	...	72·22	...	78·70	
	95	Leiah ...		8,173	...	1	...	...	3	2	8	13	3	10	...	13	12	...	...	44	58	55	
	96	Karor ...		3,503	...	...	...	1	3	8	...	11	3	8	...	11	17	...	...	64·7	56·62	58·82	
Dera Ghazi Khan.	97	Jampur ...		6,517	...	...	...	1	2	7	...	9	2	7	...	9	14	...	...	85·71	94·89	92·85	
	98	Dajal ...		6,893	...	...	...	1	2	8	...	10	2	8	...	10	8	...	...	45·83	53·12	51·66	
	99	Rajanpur ...		3,704	...	...	...	1	3	8	...	11	3	8	1	10	17	...	...	72·55	63·97	66·31	
	100	Mithankot ...		2,589	...	...	...	1	2	6	...	8	2	6	...	8	17	...	1	79·4	76·5	77·2	
	101	Dera Ghazi Khan		16,853	...	...	...	1	7	14	...	21	7	14	4	17	18	1	...	22·22	71·11	54·81	
		Total ...		1,626,506	...	...	...	...	223	357	604	1,184	245	939	78	1,106	2,241	128	89	...	...	..	

1055 CS—26—10-11-19 SGPP Lahore.

Abstract of Form No. II of the Municipal Fund Returns for the year 1918-19.

Particulars.	Amount.	Total.
	Rs.	Rs.
System of municipal taxation in force—		
Octroi in force in 90 towns.		
Tax on houses and lands in 14 towns.		
Tax on animals and vehicles in 18 towns.		
Tax on professions and trades in 4 towns.		
Tolls on roads and ferries in 4 towns.		
Water-rate in 6 towns.		
Lighting rate in no town.		
Conservancy (including scavenging and latrine rates) in 4 towns.		
Other taxes—Tax on servants in 8 towns.		
Tax on dogs in 5 towns.		
Tax on shops and stalls at annual fairs in 1 town.		
Terminal tax in 6 towns.		
Amount of income under each head separately, being the totals for the Province.		
Municipal Rates and Taxes—		
Octroi	42,88,777	
Tax on houses and land	3,72,372	
Tax on animals and vehicles	14,032	
Tax on professions and trades	18,563	
Tolls on roads and ferries	18,910	
Water-rate	66,813	
Lighting rate	...	
Conservancy tax	4,171	
Tax on servants	6,711	
Tax on dogs	4,421	
Tax on shops and stalls at annual fairs	110	
Terminal tax	1,07,882	
		49,11,581
Realizations under Special Acts—		
From cattle-pounds	42,355	
From hackney carriages	25,812	
From licenses for the sale of spirits and drugs	26	
Municipal share of local rate	4,922	
Lambardari fees	1,671	
Land revenue	5,694	
		80,460
Revenue derived from Municipal property and powers apart from taxation—		
Rents of lands, houses, serai, dak bungalows, &c.	3,69,970	
Sale-proceeds of lands and produce of lands, &c.	5,11,843	
Conservancy receipts (other than taxes and rates)	1,39,519	
Fees and revenues from Educational institutions	1,66,682	
Ditto Medical ditto	27,133	
Ditto markets and slaughter-houses	46,104	
Ditto tramways	...	
Other fees—Bonded warehouses fees	6,932	
Fairs	27,897	
Sale of water	2,81,476.	
Copying fees	1,845	

Abstract of Form No. II of the Municipal Fund Returns for the year 1918-19—concluded.

Particulars.	Amount.	Total.
	Rs.	Rs.
Revenue derived from Municipal property and powers apart from taxation—concluded.		
License fees for offensive and dangerous trades	12,513	
Registration fee for sale of cattle	6,365	
License fees on hand carts	13,824	
Other fees	10,534	
Fees and revenue from Electric Department	2,86,555	
Fines under Municipal and other Acts...	18,407	
Interest on investments—		
For general purposes	1,66,126	
For Educational purposes	6,042	
For Medical purposes	1,933	
Premium on loans	58	
		21,23,052
Grants and Contributions—		
From Government—		
For general purposes	6,00,194	
For Educational purposes	2,05,728	
For Medical purposes	37,155	
From Local Funds—		
For general purposes	13,753	
For Educational purposes	18,324	
For Medical purposes	79,772	
From other sources—		
For general purposes	18,834	
For Educational purposes	5,900	
For Medical purposes	10,734	
		9,90,404
Miscellaneous—		
Recoveries on account of services rendered to private individuals ...	44,932	
Other items	3,04,904	
		3,49,836
Total income of the year, excluding opening balance	84,55,335	
Extraordinary and Debt—		
Sale-proceeds of Government securities and withdrawals from saving banks	1,001	
Loans—		
From Government	40,000	
Raised in the open market	...	
Realizations of sinking fund for payment of loans...	2,500	
Advances—		
Permanent	8,092	
Others	1,27,829	
Deposits	54,098	
		2,33,520
Total receipts excluding opening balance	...	86,88,853
Opening balance on 1st April 1918	...	36,73,713
Grand Total ...	...	1,23,62,566
Incidence of taxation per head of population...	...	3 5 6
Ditto total income per head of population	5 2 3	5 2 3

1055 CS—290—16-12-19—SGPP Labour.

Form No. II.

Statement showing the Income of the Municipalities in the Punjab during the year 1918-19.

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11
Names of Divisions.	Names of Districts.	Serial No. of Municipalities.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	Octroi.			MUNICIPAL RATES			
					(a) Tax on octroi.	(b) Composition for octroi	Total.	Tax on house and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tools (on roads and ferries).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA.	HISSAR.	1	Hissar ...	24,728	48,605	...	48,605	606	473	...	...
		2	Hansi ...	12,132	33,356	...	33,356	...	462	...	...
		3	Bhiwani ...	29,292	86,568	...	86,568	...	...	...	...
		4	Sirsa ...	27,556	44,019	...	44,019	...	817	...	...
	ROHTAK.	5	Rohtak ...	34,593	47,071	63	47,134	2,788	...	4,337	...
		6	Jhajjar ...	5,497	17,879	...	17,879	...	...	...	...
		7	Beri ...	8,388	8,203	...	8,203	...	...	...	...
		8	Bahadurgarh ...	34,594	11,039	...	11,039	...	...	...	...
		9	Gohana ...	4,431	11,054	...	11,054	...	...	...	...
		10	Sonepat ...	12,640	23,630	...	23,630	...	...	...	...
	GURGAON.	11	Rewari ...	82,658	57,226	...	57,226	199	...	...	...
		12	Palwal ...	5,911	19,101	...	19,101	...	368	...	...
		13	Firozpur-Jhirka ...	2,988	7,700	...	7,700	...	...	...	...
		14	Hodal ...	6,244	10,206	...	10,206	...	...	...	...
		15	Ballabgarh ...	10,834	13,901	...	13,901	...	...	...	...
		16	Faridabad ...	4,992	6,278	...	6,278	...	76	...	...
	KARNAL.	17	Karnal ...	62,269	44,938	...	44,938	...	...	...	...
		18	Panipat ...	51,403	38,992	...	38,992	...	...	...	...
		19	Kaithal ...	16,411	23,294	...	23,294	1,420	...	...	1,053
		20	Shahabad ...	6,167	16,051	...	16,051	...	...	...	...
		21	Thanesar ...	2,018	7,567	...	7,567	...	...	...	...
	AMBALA	22	Ambala City ...	12,149	62,064	...	62,064	6,357	...	...	...
		23	Jagadhri ...	9,388	30,447	...	30,347	...	...	...	...
		24	Rupar ...	22,245	19,976	...	19,976	...	...	...	...
		25	Sadhaura ...	15,358	9,462	...	9,462	...	...	...	...
		26	Buriya ...	1,548	4,036	...	4,036	...	...	...	...
	SIMLA.	27	Simla ...	8,18,110	2,52,376	...	2,52,376	2,53,000	7,729	...	...
		28	Kasumpti ...	6,274	...	...	...	5,991	312	...	...
JULLUNDUR.	KARNAL.	29	Dharmsala ...	2,436	...	...	...	1,616	...	...	...
	HOSHIARPUR.	30	Hoshiarpur ...	71,988	42,199	...	42,199	...	...	...	...
		31	Urmar Tanda ...	8,067	11,296	...	11,296	...	...	...	...

12	13	14	15	15 (a)	15 (b)	15 (c)	15(d)	16

AND TAXES.

Water-rate.	Lighting rate.	Conservancy including scavenging and latrine rates.	*Other taxes.*					Total rates and taxes.
			Servant's tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal Tax.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	49,684
...	...	...	...	...	...	...	...	33,818
...	...	...	...	...	...	...	...	86,568
...	...	...	...	...	...	...	...	44,836
...	...	...	...	...	...	...	...	54,259
...	...	...	...	...	...	...	...	17,879
...	...	...	...	...	...	...	...	8,208
...	...	...	...	...	...	...	...	11,039
...	...	...	...	...	...	...	...	11,054
...	...	...	...	...	...	...	...	23,630
...	...	...	...	...	...	...	...	57,425
...	...	...	...	...	...	...	...	19,469
...	...	...	...	...	...	...	...	7,700
...	...	...	...	...	...	...	...	10,206
...	...	...	...	...	...	...	...	13,901
...	...	...	...	...	...	...	...	6,354
...	...	...	...	...	...	...	...	44,938
...	...	...	...	...	...	...	...	38,992
...	...	...	...	...	...	216	...	25,988
...	...	...	...	...	...	...	...	16,051
...	...	...	...	...	...	...	...	7,567
...	...	...	...	...	...	...	...	68,421
...	...	...	...	...	...	...	...	30,347
...	...	...	...	...	...	...	...	19,976
...	...	...	...	...	...	...	...	9,462
...	...	...	...	...	...	...	...	4,036
44,660	...	...	...	3,415	...	...	...	5,61,180
783	...	...	...	108	...	...	...	7,194
1,704	...	571	109	40	...	...	...	4,040
...	...	...	...	...	...	...	...	42,199
...	...	...	...	...	...	...	...	11,296

17	18	19	19 (a)	19 (b)	19 (c)	19(d)	20	21	22
Realisations under special Acts.								Revenue	
		From other sources							
From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share and local rate.	Lambardari fees.	Land revenue.		Total.	Rents of lands, houses; *serais* (rest-houses), dak bungalows, etc.	Sale-proceeds of land and produce of land, etc.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,585	75	...	...	...	...	...	1,660	1,413	893
523	...	...	...	...	...	...	523	593	...
495	...	...	...	...	...	...	495	1,103	*22
1,371	...	...	...	...	...	...	1,371	1,012	1,604
						...			
						...			
						...			
622	...	...	...	...	...	...	622	2,335	*11,315
837	...	...	...	...	...	...	837	786	18
129	...	...	...	...	...	...	129	222	...
652	...	...	...	...	...	...	652	177	8,481
...	...	...	...	...	...	...	...	1,058	14
...	502	...	...	...	...	...	502	776	28,976
908	...	...	...	...	...	...	908	3,588	149
657	...	...	...	...	...	...	657	520	...
444	...	...	...	...	...	...	444	245	65
591	...	...	...	...	...	...	591	542	...
...	...	...	...	...	...	...	...	245	...
...	...	...	...	...	...	...	...	485	77
...	...	...	...	...	...	...	...	50	...
271	...	...	...	...	...	...	271	127	...
986	...	...	...	...	...	...	986	554	...
389	...	...	...	...	...	...	389	...	...
237	...	...	...	...	...	...	237	207	...
270	...	...	...	...	...	...	270	1,461	736
...	...	...	...	...	...	...	...	145	42
458	...	...	...	...	...	...	458	1,167	...
157	...	...	...	...	...	...	157	101	310
206	...	...	...	...	...	...	206	...	...
26	...	...	...	...	...	...	26	48,565	96,952
...	...	...	...	...	...	...	...	...	...
201	...	...	...	...	...	...	201	497	1,705
319	625	...	...	...	...	...	944	1,979	84,007
308	...	...	...	...	...	...	308	...	...

23	24	25	26	27	28	28 (*a*)	28 (*b*)	28 (*c*)

DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways and electric Department.	*Other fees.*			
					Trade warehouse.	Fairs.	Sale of water.	Copying fees.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
974	37	580	182	...	...	...	...	17
1,177	2,483	63	292	...	...	...	...	42
849	3,677	135	...	...	...	...	...	24
885	4,585	177	408	..	...	...	...	...
445	59	891	425	...	...	...	...	33
225	4,112	161	136	...	...	...	...	...
62	2,213	...	...	...	...	...	...	1
69	3,680	38	86	...	...	...	...	...
373	2,581	62	112	...	...	...	...	5
180	4,378	...	876	...	26	...	...	73
128	445	3	...	...	...	...	...	10
201	3,034	12	...	...	...	...	...	4
9	389	13	...	...	...	...	...	...
40	541	31	...	...	...	...	...	...
18	758	...	...	...	...	...	...	1
...	393	265	273	...	...	...	...	1
164	170	201	112	...	...	...	...	...
105	4,314	...	393	...	...	...	...	...
145	5,486	...	232	...	...	...	...	15
80	419	...	73	...	...	...	...	12
...	336	107	...	...	...	...	...	1
690	77	671	1,693	...	...	...	18,110	...
365	4,645	24	...	...	...	...	...	2
131	6,963	25	1,481	...	...	...	...	1
200	64	28	38	..	...	...	...	5
34	232	...	...	...	...	...	...	1
...	1,996	11,947	...	2,86,555	...	...	46,834	141
...	...	...	...	...	...	...	...	...
...	87	887	121	...	...	...	...	...
897	304	257	144	...	...	...	...	7
88	...	...	...	...	...	..	...	6

28 (*d*)	28 (*e*)	28 (*f*)	28 (*g*)	28 (*h*)	29	30	31	32	33	34

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.				Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
315	...	...	...	317	230	...	...	...	4,958
49	...	...	...	64	460	...	...	...	5,183
...	...	948	...	84	1,723	...	87	...	8,649
...	...	...	...	35	1,105	...	17	...	9,823
270	...	...	580	154	5,073	53	...	...	21,633
...	...	...	13	37	202	...	...	...	5,690
43	...	...	...	5	...	958	...	...	3,504
...	...	...	...	25	1,306	3,077	...	...	16,939
...	...	...	...	30	...	...	...	...	4,235
12	...	...	7	43	837	...	...	...	36,184
40	...	...	...	188	365	...	...	...	4,916
...	...	...	...	481	92	...	...	...	4,344
...	...	...	...	55	...	...	...	...	776
...	...	...	...	80	...	...	...	...	1,234
...	...	...	...	33	660	...	...	...	1,715
...	...	...	...	41	...	...	...	...	1,595
34	...	329	17	711	801	140	...	...	2,729
...	...	208	...	45	1,699	...	...	...	6,898
12	...	...	1	36	3	...	...	...	6,484
...	...	...	...	...	...	...	...	...	584
...	...	153	...	1	...	...	...	...	805
57	...	...	55	310	...	179	...	...	19,059
...	...	12	...	103	...	...	...	...	5,338
...	...	58	...	9	209	17	...	...	10,061
36	...	...	...	10	...	...	...	...	792
...	...	...	...	24	...	...	...	55	346
284	...	1,418	3,204	2,199	14,016	...	...	...	5,14,091
...	...	...	...	...	...	...	...	...	...
39	...	...	...	2	...	...	...	...	3,338
55	...	...	33	296	345	...	...	...	88,324
...	...	...	...	5	...	...	...	...	99

35	36	37	38	39	40	41	42	43	44
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
240	847	...	...	...	2,220	...	...	...	3,307
...	788	...	...	...	...	...	...	700	1,488
...	2,368	...	...	...	1,500	...	...	150	4,018
460	1,958	...	...	...	1,606	...	...	...	4,024
1,04,401	2,152	...	...	...	5,000	...	...	...	1,11,553
...	2,295	...	...	1,056	1,170	...	...	...	4,521
...	611	...	...	1,082	...	...	...	...	1,693
...	2,467	...	...	944	1,300	...	...	...	4,711
...	486	50	...	969	1,368	...	...	...	2,867
...	629	...	...	666	...	800	...	...	2,095
...	3,485	...	...	...	...	...	...	93	3,578
...	1,258	...	...	...	...	...	...	60	1,318
...	1,363	...	...	...	...	...	...	...	1,363
...	1,822	50	...	...	...	...	...	2	1,874
...	1,742	...	...	...	...	...	...	7	1,749
...	1,190	...	...	...	...	...	...	...	1,190
...	1,333	...	...	...	...	...	...	...	1,333
...	1,514	...	...	840	1,500	...	...	...	3,854
380	2,994	...	...	...	...	...	432	...	3,806
...	2,751	...	...	518	1,545	...	...	...	4,81
...	1,695	975	...	386	...	...	...	...	3,05
13,253	1,686	280	...	...	4,466	15	...	...	19,70
750	2,494	...	...	660	1,900	...	...	8	5,812
10,000	3,357	...	...	1,000	2,172	...	...	281	16,81
...	829	...	...	...	1,157	...	...	...	1,986
...	1,140	...	...	430	...	...	...	...	1,570
1,53,698	8,093	1,500	...	...	...	...	...	...	1,63,29
2,750	...	...	...	...	...	...	...	...	2,750
1,600	595	...	100	...	...	...	...	...	2,
80	3,188	...	...	...	1,750	...	...	...	
1,000	...	...	...	...	...	...	...	...	

45	46	47	48	49	50	51	52
Miscellaneous.				Extraordinary			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, exluding opening balance.	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans		Realizations of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,354	1,354	60,963	...	...	...	...
108	6,944	7,052	48,564	...	...	...	...
...	1,053	1,053	1,00,783	...	...	...	...
...	2,350	2,350	62,409	...	...	...	...
...	1,846	1,846	1,89,918	...	...	...	...
...	365	365	29,292	...	...	...	...
...	68	68	13,597	...	...	...	...
...	910	910	84,251	...	...	...	...
...	32	32	18,188	...	...	...	...
8	12,002	12,010	74,421	...	...	...	...
6	522	528	67,855	...			...
...	1,068	1,068	26,856	...	...	...	...
...	49	49	10,832	...	...	...	...
...	28	28	18,983	...	...	...	...
23	118	140	17,505	...	...	...	...
...	...	...	9,079	...	...	...	...
264	2,845	2,809	51,609	...	...	...	...
...	661	661	50,669	...	...	...	...
...	1,108	1,108	38,372	...	...	...	...
...	1,440	1,440	23,278	...	...	...	...
...	151	151	11,816	...	...	...	...
71	706	777	1,08,227	...	...	...	...
...	62	62	41,559	...	...	...	...
28	33	61	47,866	...	...	...	...
...	1,064	1,064	13,461	...	...	...	...
...	...	...	6,158	...	...	...	...
185	11,845	12,030	12,50,618	...	40,000	...	...
...	2	2	9,946	...	...	...	...
174	96	270	10,144	...	...	...	...
...	17,205	17,205	1,53,690	...	...	...	...
...	310	310	13,013	...	...	...	...

No. II.

in the Punjab during the year 1918-19.

III OF 1911.

53	54	55	56	57	58	59	60	61
AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 48) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	6,169	...	6,169	67,132	91,860	2 14 3	3 8 10	
...	...	...	...	48,064	60,196	2 5 1	3 4 9	
...	...	...	...	1,00,783	1,30,075	2 12 6	3 3 10	
...	786	...	786	63,195	90,751	3 1 0	4 4 3	
...	305	...	305	1,90,218	2,24,811	2 11 9	9 9 0	
...	...	...	...	29,292	34,789	1 10 11	2 12 1	
...	...	2	2	13,599	21,987	1 0 10	1 11 11	
...	...	...	...	34,251	63,845	2 3 5	6 7 5	
...	...	...	...	18,188	22,619	2 0 6	3 5 6	
...	...	6,088	6,088	80,509	93,149	1 15 5	6 3 1	
...	447	831	1,278	68,633	1,51,291	2 5 1	2 11 6	
...	...	125	125	26,981	32,892	2 0 10	2 13 4	
...	...	...	...	10,332	13,320	1 5 7	1 12 11	
...	...	...	...	13,933	20,177	1 13 10	2 8 9	
...	...	...	...	17,505	28,339	3 6 11	4 5 1	
...	3	...	3	9,082	14,074	1 6 8	2 0 4	
...	...	633	633	52,242	1,14,511	2 2 2	2 7 3	
...	...	...	...	50,669	1,02,072	1 7 8	1 14 9	
...	...	...	...	38,372	54,783	2 0 2	2 15 7	
...	...	...	...	23,278	29,445	1 7 3	2 1 8	
...	...	...	...	11,816	13,834	1 9 8	2 8 1	
...	735	...	735	1,08,962	1,21,111	2 12 8	4 6 8	
...	1,406	...	1,406	42,965	52,353	2 8 4	3 7 2	
...	1,360	...	1,360	48,726	70 971	2 14 1	6 13 3	
...	1,386	...	1,386	14,847	30,205	1 3 6	1 11 8	
...	28	...	28	6,186	7,734	0 15 1	1 7 0	
...	1,08,594	614	1,49,208	13,99,826	23,17,036	16 13 6	37 8 7	
...	...	...	...	9,946	16,220	...	...	
...	44	...	44	10,188	12,624	1 9 8	4 0 5	
...	2	88	90	1,53,780	2,25,768	2 0 10	7 7 6	
...	...	...	...	13,013	21,080	1 9 9	1 13 8	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	Octroi. (i) Tax on octroi.	Octroi. (j) Composition for octroi.	Octroi. Total.	MUNICIPAL RATES. Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR—CONCLD.	JULLUNDUR.	32	Jullundur ...	4,94,418	98,509	...	98,509	...	...	...	...
		33	Kartarpur ...	5,602	9,449	...	9,449	...	...	...	...
		34	Phillaur ..	3,732	5,996	150	6,146	...	...	...	...
		35	Nurmahal ...	2,485	7,886	...	7,886	...	...	...	...
		36	Rahon ..	241	5,580	...	5,580	...	...	...	...
		37	Banga ...	13,930	8,201	...	8,201	...	...	...	...
		38	Nakodar ...	1,675	11,336	...	11,336	...	...	...	...
	LUDHIANA.	39	Ludhiana ...	69,693	1,21,808	300	1,22,108	..	...	...	...
		40	Jagraon ...	11,296	21,611	...	21,611	...	...	...	...
		41	Raekot ...	6,816	12,320	...	12,320	...	...	...	..
	FEROZEPORE.	42	Ferozepore ...	10,340	78,164	...	78,164	...	...	...	...
		43	Fazilka ...	50,645	...	...	...	...	...	...	...
		44	Muktsar ...	84,228	...	...	...	...	...	...	...
		45	Zira ...	2,232	9,047	...	9,047	...	...	...	...
		46	Moga ...	13,043	...	...	...	...	...	...	...
LAHORE.	LAHORE.	47	Lahore ...	2,69,767	9,17,679	63	9,17,742	23,365	...	...	...
		48	Kasur ...	28,051	77,955	...	77,955	...	...	...	...
		49	Khem Karan ...	5,219	9,884	...	9,884	...	...	...	...
		50	Chunian ...	16,559	19,781	...	19,781	...	...	...	...
	AMRITSAR.	*51	Amritsar ..	...	...	...	...	...	...	...	...
	GURDASPUR.	52	Dalhousie ...	8,237	...	...	...	8,301	235	...	33
		53	Gurdaspur ...	6,708	12,254	...	12,254	...	...	...	...
		54	Dinanagar ...	1,744	8,166	...	8,166	...	...	...	...
		55	Pathankot ...	9,839	15,645	...	15,645	...	...	...	272
		56	Batala ...	18,155	40,763	...	40,763	2,145	178	...	...
		57	Dera Baba Nanak ...	3,814	8,866	...	8,866	...	...	...	...
	SIALKOT.	58	Sialkot ...	1,08,841	2,21,782	415	2,22,197	...	264	...	168
		59	Pasrur ...	3,524	11,897	...	11,897	...	...	...	...

*Figures not available on account of destruction of records.

12	13	14	15	15 (*a*)	15 (*b*)	15(*c*)	15(*d*)	16

AND TAXES.

Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).	*Other taxes.*					Total rates and taxes.
			Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal Tax.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	98,509
...	...	...	...	...	...	...	...	9,449
...	...	...	...	...	...	...	...	6,146
...	...	...	...	...	...	...	...	7,886
...	...	...	...	...	...	...	...	5,580
...	...	...	...	...	...	...	...	8,201
...	...	...	...	...	...	...	...	11,336
...	...	...	...	...	...	...	...	1,22,108
...	...	...	...	...	...	...	...	21,611
...	...	...	...	...	...	...	...	12,320
...	...	...	...	...	...	...	...	78,164
...	...	...	...	...	...	24,533	...	24,533
...	...	...	...	...	...	20,210	...	20,210
...	...	...	...	...	...	...	...	9,047
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	9,41,107
...	...	...	...	...	...	...	...	77,955
...	...	...	...	...	...	...	...	9,884
...	...	...	...	...	...	...	...	19,781
...	...	...	...	...	...	...	...	...
3,153	...	3,022	1,105	318	...	...	...	16,167
...	...	...	...	...	...	...	...	12,254
...	...	...	...	...	...	...	...	8,166
...	...	...	...	...	...	...	...	15,917
...	...	...	...	...	...	...	...	43,086
...	...	...	...	...	...	...	...	8,866
...	...	...	...	...	110	...	...	2,22,784
...	...	...	...	...	...	...	...	11,897

17	18	19	19 (*a*)	19 (*b*)	19(*c*)	19 (*d*)	20	21	22
Realizations under special Acts.								Revenue	
		From other sources.							
From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	Municipal share of local rates.	Lambardari fees.	Land revenue.		Total.	Rents of lands, houses, *serais* (rest-houses), dak bungalows, etc.	Sale-proceeds of land and produce of land, etc.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
438	899	...	...	...	...	...	1,337	2,852	595
187	...	...	...	...	...	...	187	11	47
430	...	...	...	...	...	...	430	1,135	201
371	...	...	...	...	...	...	371	11	1
672	...	...	...	...	...	...	672	48	...
407	...	...	...	...	...	...	407	106	...
184	...	...	...	...	...	...	184	296	351
2,211	868	...	...	...	...	...	2,579	10,451	355
267	66	...	...	...	...	...	333	2,511	...
478	...	...	...	...	...	...	478	1,526	266
...	417	...	...	...	...	...	417	10,937	741
1,404	...	...	...	...	...	...	1,404	19,980	23,719
...	286	...	...	...	...	...	286	2,868	572
...	809	...	...	...	...	...	809	517	51
...	...	...	...	...	...	...	...	9,876	20,188
2,718	7,191	...	3,381	...	...	...	13,290	63,695	13,439
919	...	...	...	...	...	...	919	2,934	28,384
373	...	...	...	...	...	...	373	...	...
572	...	...	...	...	...	...	572	1,620	14,073
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1,205	...	1,205	3,704	4,603
1,005	106	...	...	...	...	...	1,111	1,526	181
...	57	...	...	...	...	...	57	166	128
2,312	227	...	...	...	...	...	2,539	1,758	446
...	107	...	...	...	...	...	107	9,340	524
...	...	...	...	...	...	...	...	262	...
1,082	1,284	...	...	...	...	...	2,366	6,870	3,410
...	9	...	...	...	...	...	9	591	40

23	24	25	26	27	28	28 (*a*)	28 (*b*)	28 (*c*)

DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*			
					Trade warehouse.	Fairs.	Sale of water.	Copying fees.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,934	105	741	603	...	...	6,371	...	...
238	...	25	...	...	...	...	...	3
81		45	126	...	...	...	...	2
260	...	...	26	...	...	...	...	2
231	...	...	...	...	3	...	...	1
231	...	...	21	...		...	...	...
326	..	2	44	...	...	...	...	2
4,474	116	73	619	...	...	173	14,905	43
326	...	583	98			...	...	12
433	...	17	...	...	...	...	...	4
1,961	188	265	858	...	...	...	...	42
198	4,862	165	575	...		...	...	7
608	729	111	216	...	...	11,588	21	7
25	...	...	...	...	...	1,351	...	...
64	...	...	...	...	...	...	...	1
20,559	3,533	...	10,010	...	...	...	1,84,439	377
9,316	9 623	...	544	..	...	...	...	22
1,050	745	...	...	...	...	...	...	1
1,150	4,283	...	...	...	...	...	...	4
...	...	...	...	...	...	...	...	...
38	...	2,075	415	...	...	...	6	4
663	...	...	...	...	...	...	...	4
467	...	121	154	...	...	...	...	6
969	2,597	220	144	...	...	...	...	8
3,519	10,771	41	...	...	..	..	...	...
802	...	76	450	...	...	...	...	...
24,606	573	217	534	...	2,131	69	8,207	...
111	243	...	37	...	...	...	...	...

28 (*d*)	28 (*e*)	28 (*f*)	28(*g*)	23(*h*)	29	30	31	32	33	34

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.				Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
License fees from dangerous and offensive trades.	Registration fees for sale of cattle.	License fee on hand-carts.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1,079	...	850	367	...	..	...	15 499
...	...	...	...	137	...	...	35	...	756
57	...	...	...	17	...	...	70	...	1,808
24	...	...	...	38	...	...	52	...	450
...	...	...	...	...	..	...	70	...	359
...	...	...	81	153	...	...	18	...	610
...	...	...	150	17	...	...	70	...	1,258
386	...	...	...	108	...	...	17	...	31,720
...	...	...	46	232	...	...	...		3,808
...	...	...	...	...	...	...		...	2,246
40	...	...	915	953	688	...	70	..	17,658
64	...	...	707	163	12	..	18	...	50,470
8	...	...	...	164	275	...	...	...	17,167
16	...	...	...	62	...	...	...	...	1,986
...	...	...	171	...	...	...	...	...	30,300
2,604	...	6,839	...	11,890	93,432	...	...	...	4,10,817
75	...	...	...	165	5,102	...	52	...	56,217
...	...	...	...	...	...	...	...	...	1,796
...	...	...	...	31	...	...	...	...	21,161
...	...	...	...	...	...	...	...	...	...
78	...	20	19	310	329	...	...	...	11,631
131	...	...	...	87	...	...	...	...	2,542
154	...	...	...	36	...	...	8	...	1,240
125	..	..	563	220	2	...	...	...	7,052
713	...	...	...	384	...	...	...	..	25,792
64	...	...	...	110	...	...	...	...	1,764
653	...	567	27	590	7,047	...	...	...	55,595
19	...	...	...	5	...	...	..	...	1,046

35	36	37	38	39	40	41	42	43	44
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,602	2,347	...	2,350	...	4,000	2,000	...	165	13,464
...	...	40	...	...	1,046	...	...	360	1,446
376	...		...	..	1,560	...	...	338	2,274
57		...	...	...	960	...		114	1,131
61	...	75	...	...	960	...	...	61	1,157
61	...	...	...	...	660	...	...	18	739
301	...	30	...	...	960	...	...	157	1,448
150	10,324	...	200		4,000	6,900	...	203	21,837
...	...	...	...	...	300	1,000		...	1,300
300	...	...	...	...	700	...	...	34	1,034
...	2,954	150	...	...	...	...	...	...	3,104
	1,748	...	...	500	1,000	1,800	...	...	5,048
...	1,970	...	...	500	1,000	...	...	87	3,557
...	...	...	...	...	...	...	...	391	391
...	...	...	...	...	...	...	...	...	...
39,163	23,613	22,250	...	...	...	...	...	...	85,026
2,000	2,598	500	...	30	1,446	...	...	203	6,777
	1,784	...	...	168	...	...	...	...	1,952
811	...	...	...	96	800	...	...	255	1,962
...	...	...	...	...	...	...	...	...	...
...		...	...	...	...	...	...	...	...
2,252	523	...	52	...	...	...	...	..	2,827
11,570	...	...	...	...	...	...	...	...	11,570
2,295	528	150	...	...	400	200	...	...	3,573
2,750	5,719	400	...	...	...	...		293	9,162
...	...	...	...	...	610	616	...	...	1,226
...	13,368	...	2,648	5,000	..		...	...	21,016
...	1,206	...	...		...	...	...	...	1,206

45	46	47	48	49	50	51	52
Miscellaneous.				Extraordinary			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans		Realizations of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
679	15,306	15,985	1 44,794	...	..	..	...
...	91	91	11,929	...	...	...	...
...	779	779	11,437	...	...	...	...
...	65	65	9,903	...	...	...	...
...	72	72	7,840	...	...	...	...
...	49	49	10,006	...	...	...	...
...	48	48	14,274	...	..	...	...
3,226	21,005	24,231	2,02,475	...	...	...	...
...	3,634	3,634	30,686	...	...	...	...
...	93	93	16,171	...	...	...	...
...	1,284	1,284	1,00,627	...	...	...	...
202	697	899	82,354	...	...	...	...
...	225	225	41.445	...	...	...	...
...	496	496	12,729	...	...	...	...
...	218	218	30,518	...	...	...	...
34,149	41,494	75,643	15,25,883	...	...	...	...
6	923	929	1,42,797	...	...	...	...
...	127	127	14,132	...	...	...	...
...	1,592	1,592	45.068	...	...	...	...
...	...	...	...	...	...	..	...
...	799	799	29,802	...	...	...	...
...	607	607	19,341	...	...	...	...
1,091	13	1,104	22,137	...	...	...	...
...	4,401	4,401	33,4-2		...	..	...
...	6,074	6,074	84,221	...	...	...	...
...	464	464	12,320	...	...	...	...
473	9,789	10,262	3,11,973	...	..	...	...
61	192	253	14,411	...	...	...	...

No. II.

in the Punjab during the year 1918-19—continued.

III OF 1911.

53	54	55	56	57	58	59	60	61
AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 48) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	26	26	1,44,820	6,39,238	1 12 6	2 9 10	
...	...	...	...	11,929	17,531	1 1 6	1 6 1	
14	...	...	14	11,451	15,183	1 2 10	2 3 0	
...	...	...	...	9,903	12,388	1 1 7	1 6 1	
...	...	...	...	7,840	8,081	0 14 2	1 3 11	
...	...	...	...	19,806	23,936	1 12 6	2 2 9	
...	...	104	104	14,378	16,053	1 4 6	1 3 9	
3,240	...	5,607	8,847	2,11,322	2,81,015	2 13 3	4 11 1	
473	...	354	827	31,513	42,809	1 7 0	2 0 8	
...	300	...	300	16,471	23,287	1 10 3	2 2 5	
...	...	...	...	1,00,627	1,10,967	3 2 8	4 1 3	
...	...	2,427	2,427	84,781	1,35,426	2 3 9	7 7 11	
5	...	581	586	42,031	1,26,259	2 4 7	4 11 0	
...	...	...	...	12,729	14,961	2 1 0	2 14 6	
...	944	1,854	2,798	33,316	46,359	...	3 5 6	
...	1,998	7,243	9,241	15,35,124	18,04,891	4 7 7	7 4 0	
...	...	...	...	1,42,797	1,70,848	3 2 4	5 12 2	
50	29	...	79	14,211	19,430	1 11 7	2 7 5	
191	...	109	300	45,368	62,227	2 12 3	6 4 10	
...	...	...	...	...	...	...	...	
...	36	1,345	1,381	31,183	39,420	6 9 9	12 3 0	
91	...	...	91	19,432	26,140	2 6 2	3 12 3	
217	...	...	217	22,354	24,093	1 15 5	5 5 3	
...	132	...	132	33,614	43,453	2 4 4	4 12 5	
552	...	...	552	84,773	1,02,928	1 10 1	3 3 0	
115	...	...	115	12,435	16,249	1 15 2	2 11 3	
...	...	3,938	3,938	3,15,911	4,24,752	4 9 4	6 6 8	
...	43	71	114	14,525	18,049	1 9 6	1 14 10	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11
											MUNICIPAL RATES.
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	Octroi. (i) Tax on octroi.	Octroi. (j) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAHORE—CONCLUDED.	GUJRANWALA.	60	Gujranwala ...	85,734	49,540	...	49,540	...	737	...	...
		61	Wazirabad ...	51,648	44,747	...	44,747	...	...	...	...
		62	Eminabad ...	5,135	7,001	...	7,001	...	...	...	...
		63	Sharakpur ...	4,265	5,091	...	5,091	...	...	...	...
	GUJRAT.	64	Gujrat ...	29,630	39,715	...	39,715	...	...	1,860	...
		65	Jalalpur Jattan ...	2,162	14,921	...	14,921	...	...	...	...
		66	Pinga ...	237	5,831	...	5,831	...	...	519	...
		67	Kunjah ...	4,544	...	...	...	...	...	2,126	...
RAWALPINDI.	SHAHPUR.	68	Behra ...	5,854	31,066	...	31,066	...	...	...	...
		69	Miani ...	8,813	12,113	...	12,113	...	...	...	...
		70	Khushab ...	78,333	18,021	...	18,021	...	...	...	...
		71	Sahiwal ...	4,366	13,724	...	13,724	...	...	...	...
		72	Sargodha ...	50,262	...	...	...	16,661	1,212	9,721	3,093
	JHELUM.	73	Jhelum ...	26,087	70,866	...	70,866	...	...	...	...
		74	Pind Dadan Khan ...	2,419	18,759	...	18,759	...	...	...	...
	RAWALPINDI.	75	Rawalpindi ...	77,769	3,95,400	5,096	4,01,496	...	...	...	...
		76	Murree ...	29,661	...	...	...	15,550	260	...	13,432
	ATTOCK.	77	Hazro ...	23,288	22,721	...	22,721	...	...	...	...
		78	Pindigheb ...	17,210	16,226	...	16,226	...	...	...	...
	MIANWALI.	79	Mianwali ...	27,978	26,359	...	26,359		...	...	...
		80	Kalabagh ...	6,881	15,193	...	15,193	...	...	...	...
		81	Bhakkar ...	11,417	15,819	...	15,819	...	...	...	...
		82	Isa Khel ...	23,648	8,999	...	8,999	...	...	...	...
MULTAN.	MONTGOMERY.	83	Montgomery ...	26,014	52,707	98	52,805	...	321	...	859
		84	Kamalia ...	6,528	14,050	...	14,050	...	...	...	...
		85	Pakpattan ...	7,037	12,874	...	12,874	...	...	...	...

12	13	14	15	15 (*a*)	15 (*b*)	15(*c*)	15(*d*)	16

AND TAXES.

Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).	*Other taxes.*					Total rates and taxes.
			Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal Tax.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	..	...	22,280	...	72,557
...	...	...	...	...	...	...	...	44,747
...	...	...	..	...	...	...	...	7,001
...	...	...	...	...	...	...	...	5,091
...	...	...	...	...	...	..	...	41,575
...	...	...	..	...	...	...	...	14,921
...	...	...	...	...	...	...	..	6,350
...	...	...	...	...	...	...	...	2,126
...	...	...	...	...	...	...	...	31,066
...	...	...	...	...	...	...	...	12,113
...	...	...	...	...	...	...	...	18,021
...	...	...	...	...	...	...	...	13,724
5,470	...	...	...	...	...	...	...	36,157
...	...	296	..	...		...	...	71,162
...	...	...	...	...	...	...	...	18,759
...	...	...	...	...	...	...	...	4,01,496
11,043	...	...	5,497	540	...	...	...	46,322
...	...	...	...	...	...	...	...	22,721
...	...	...	...	...	...	...	...	16,226
...	...	...	...	...	...	...	...	26,359
...	...	...	...	...	...	...		15,193
...	...	...	...	...	...	...	...	15,819
...	...	...	...	...	...	...	...	8,999
...	...	282	...	...	...	...	...	54,267
...	...	...	...	...	...	...	...	14,050
...	...	...	...	...	...	...	...	12,874

17	18	19	19 (*a*)	19 (*b*)	19(*c*)	19 (*d*)	20	21	22
Realizations under special Acts.								Revenue	
		From other sources.							
From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	Municipal share of local rates.	Lambardari fees.	Land revenue.		Total.	Rents of lands, houses, *serais* (rest-houses), dak bungalows, etc.	Sale-proceeds of land and produce of land, etc.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
707	...	...	...	...	..	...	707	5,868	22,099
267	.	...		...	...	...	267	330	662
511	...	...	...	...	...	...	511	549	...
274	...	...	...	...	...	...	274	2,057	178
355	...	...	...	...	...	...	355	9,367	633
254	...	...	...	...	...	...	254	513	265
381	...	...	...	...	...	...	381	...	...
310	...	...	...	...	...	...	310	9	52
160	...	...	...	...	...	...	160	1,733	929
268	6	...	...	...	...	...	274	72	49
259	...	26	...	...	...	...	285	274	...
221	...	...	...	...	...	...	221	1,002	39
...	3,425	...	...	1,107	...	...	4,532	18,166	554
1,017	92	...	...	...	...	...	1,109	8,438	15,589
218	73	...	...	...	...	...	291	491	4,748
1,948	4,169	...	...	...	...	..	6,117	8,090	2,787
237	...	...	...	564	...	...	801	8,856	32,438
312	1,142	...	...	...	...	...	1,454	427	4,910
184	...	...	...	...	...	...	184	...	616
...	...	...	...	...	...	...	...	878	1,543
172	...	...	...	...	...	...	172	168	...
281	...	...	...	...	...	...	281	705	22
...	...	...	...	...	...	...	...	7	...
1,504	329	...	...	...	...	...	1,833	4,783	228
223	...	...	...	...	..	...	223	87	63,870
727	...	...	...	...	...	..	727	713	...

23	24	25	26	27	28	28 (*a*)	28 (*b*)	28 (*c*)

DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*			
					Trade warehouse.	Fairs.	Sale of water.	Copying fees.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,364	173	...	653	...	..	...	...	151
1,825	...		...	...	...	...	...	4
610	...	...	89	...	...		...	1
150	...	...	...	...	...	...	...	8
1,512	158	484			...	...	...	20
43	...	280	80		...		...	8
690	...	141		...	...	...	...	2
305	...	...	...	...	...	...	...	16
1,120	328	726	210	..	...	...	...	24
181	3,617	...	145	...	...	...	...	5
130	2,925	...	22	...	120	..	...	11
1,025	2,187	1	14	...	...	...	...	...
1,770	107	...	2,995	...	...	...	394	2
963	198	315	...	...	595	...	...	5
145	6,790	240	...	...	...	...	140	1
1,204	...	378	480	...	3,778	...	3,810	...
...	1,277	1,366	1,365	...	...	...	...	274
2,044	4,596	199	...	...	69	...	...	8
72	2,000	79	...	...	..	...	...	...
397	2,206	38	...	...	...	6,136	...	10
22	255	31	...		...	...	...	2
304	2,907	98	...	...	...	...	...	1
1	2,404	2	...	...	...	1,397	...	1
500	1,061	453	352	..	...	..	..	17
278	...	42	...	...	...		...	12
18	..	52	...	...	...	...	...	4

28 (*d*)	28 (*e*)	28 (*f*)	28 (*g*)	28(*h*)	29	30	31	32	33	34

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.				Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
712	....	1,214	...	468	...	...	70	...	40,832
186	...	...	...	54	1,774	1,000	17	...	5,852
...	...	...	...	...	...		...	...	1,249
...	...	...	...	36		...	...	...	2,429
194	...	319	...	663	976	...	...	..	14,326
28	...	..	...		34	...	...	...	1,251
20	...	...	...	...	...	...	...	...	853
16	...	...	...	6	...	...	...	...	404
137	...	...	...	46	..	...	...	...	5,253
76	...	...	...	29	128	...	...	..	4,302
...	...	...	...	56	...	...	...	...	3,538
82	...	...	...	35	162	...	...	...	4,547
149	...	...	1,195	131	6,195	...	...	...	31,658
33	...	660	...	501	...	...	96	...	27,393
211	...	...	...	18	...	...	131	...	12,915
801	...	...	...	2,103	4,218	...	844	...	28,493
168	...	...	1,435	1,740	356	...	52	...	49,327
12	..	...	...	160	...	...	...	...	12,425
60	..	...	...	15	...	...	.	...	2,842
...	...	...	...	244	694	...	...	...	12,146
...	...	...	...	70	...	...	...	...	548
...	..	...	15	109	...	...	...	...	4,161
144	...	...	...	13	...	...	..	...	3,969
256	...	...	64	47	...	...	...	...	7,761
...	...	...	...	26	...	...	...	...	64,315
187	...	...	...	5	...	...	...	...	979

35	36	37	38	39	40	41	42	43	44

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,30,862	11,073	...	...	1	...	...	...	192	1,42,128
...	1,336	...	...	...	...	...	...	...	1,336
200	274	...	...	...	...	...	...	...	474
...	...	...	...	...	...	...	...	...	...
...	2,926	150	...	...	1,850	...	...	...	4,926
...	938	...	...	120	546	...	...	...	1,604
...	342	...	...	...	800	...	...	...	1,142
...	...	...	...	442	...	...	...	...	442
...	2,457	...	...	...	...	...	...	...	2,457
...	658	...	...	...	...	...	...	...	658
...	635	50	...	...	...	610	...	10	1,305
...	738	...	...	...	...	...	...	250	988
...	807	...	...	...	...	...	...	...	807
...	646	...	...	...	5,060	...	...	...	5,706
1,090	1,835	...	450	...	920	...	...	...	4,295
6,200	6,035	1,455	...	...	...	...	...	...	13,690
...	398	...	100	...	816	...	...	...	1,314
6,905	1,317	3,500	...	...	7,590	...	...	5,078	24,390
...	2,502	...	...	...	...	...	5,018	...	7,520
500	2,461	130	...	...	...	...	...	...	3,091
...	1,180	...	...	...	...	...	...	...	1,180
...	1,124	70	...	...	...	...	...	220	1,414
...	2,070	...	...	...	...	...	...	15	2,085
86,698	1,892	150	...	...	800	...	...	...	89,540
1,512	774	...	120	...	200	...	...	...	2,606
...	...	...	1,000	...	...	...	...	...	1,000

45	46	47	48	49	50	51	52
Miscellaneous.				Extraordinary			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans		Realizations of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
357	24,003	24,360	2,80,584	...	...	...	...
135	212	347	52,549	...	...	...	...
...	346	346	9,581	...	...	...	2,500
...	77	77	7,871	...	...	...	...
170	2,409	2,579	63,761	...	...	...	...
1,570	...	1,570	19,600	...	...	...	...
...	460	460	9,186	...	...	...	...
26	163	189	3,471	...	...	...	...
...	1,414	1,414	40,350	...	...	...	...
2	2,038	2,040	19,387	...	...	...	...
...	629	629	23,778	...	...	...	...
...	298	298	19,778	...	...	...	...
59	903	962	74,116	...	...	...	...
...	1,041	1,041	1,06,411	...	...	...	...
...	430	430	36,690	...	...	...	...
463	768	1,231	4,51,027	...	...	...	...
..	385	385	98,149	...	...	...	...
...	3,135	3,135	64,125	...	...	...	...
...	654	654	27,426	...	...	...	...
...	1,974	1,974	43,570	...	...	...	...
	710	710	17,803	...	...	...	...
...	2,085	2,085	23,760		...	...	...
...	288	288	15,341	...	...	...	...
...	1,109	1,109	1,54,510	...	...	..	...
175	253	431	81,625	...	...	..	...
...	156	156	15,736	...	...	...	...

No. H.

in the Punjab during the year 1918-19—continued.

III of 1911.

53	54	55	56	57	58	59	60	61
and Debt.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 48) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	978	978	2,81,562	3,67,296	2 7 4	9 8 3	
...	...	107	107	52,656	1,04,304	2 9 9	3 1 0	
...	...	...	2,500	12,081	17,216	1 4 3	1 11 9	
...	60	...	60	7,931	12,196	1 2 2	1 12 1	
1,575	...	...	1,575	65,336	94,966	2 3 7	3 6 7	
...	...	...	...	19,600	21,762	1 4 6	1 10 11	
...	...	...	...	9,186	9,423	1 2 11	1 11 5	
...	...	...	...	3,471	8,015	0 5 0	0 7 9	
...	...	...	...	40,350	46,204	2 0 8	2 10 5	
...	...	...	...	19,387	28,200	2 1 3	3 5 3	
...	...	...	...	23,778	1,02,111	1 12 4	2 5 5	
...	...	...	...	19,778	24,144	1 12 8	2 9 4	
...	...	...	...	74,116	1,24,378	4 1 4	8 6 0	
...	...	...	...	1,06,411	1,34,498	3 9 9	5 6 5	
...	...	...	...	36,690	39,109	1 12 4	3 7 5	
...	...	...	...	4,51,027	5,28,796	8 9 8	9 10 8	
...	...	...	...	98,149	1,27,810	9 2 0	19 5 4	
...	428	56	84	64,609	87,897	2 4 6	6 7 1	
...	...	...	...	27,426	44,636	1 11 2	2 13 11	
...	...	...	...	43,570	71,548	4 3 9	7 0 0	
...	...	...	...	17,803	24,684	2 4 6	2 10 10	
...	...	...	...	23,760	35,177	2 15 0	4 6 7	
...	...	...	...	15,341	33,989	1 5 0	2 3 9	
...	...	6,664	6,664	1,61,174	1,87,188	6 10 10	19 0 1	
...	...	...	...	81,625	88,153	1 11 3	9 14 7	
...	...	...	...	15,736	22,773	1 10 0	1 15 10	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (*a*)	2	3	4	5	6	7	8	9	10	11
								MUNICIPAL RATES			
Names of Divisions.	Names of Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	*Octroi.* (*i*) Tax on octroi.	*Octroi.* (*j*) Composition for octroi.	*Octroi.* Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MULTAN—CONCLUDED.	LYALLPUR.	85	Lyallpur ...	13,319	...	...	...	24,221	564	...	...
		86	Gojra ...	19,612	...	...	...	8,219	...	...	...
	JHANG.	87	Jhang-cum-Maghiana	51,084	64,424	...	64,424	...	...	...	...
		88	Chiniot ...	18,763	36,434	...	36,434	...	...	...	...
	MULTAN.	89	Multan ...	97,058	3,58,285	1,197	3,59,482	...	...	...	...
		90	Shujabad ...	9,348	16,874	...	16,874	...	...	...	...
	MUZAFFARGARH.	91	Muzaffargarh ...	1,396	12,544	437	12,981	...	...	...	...
		92	Khangarh ...	2,146	9,204	...	9,204	...	...	...	...
		93	Alipur ...	9,152	8,553	...	8,553	...	...	...	...
		94	Leiah ...	9,628	15,798	...	15,798	...	...	...	...
		95	Kahror ...	992	5,704	...	5,704	...	...	...	...
	DERA GHAZI KHAN.	96	Dera Ghazi Khan ...	1,45,354	59,929	...	59,929	1,933	...	...	...
		97	Jampur ...	7,433	16,200	...	16,200	...	...	...	...
		98	Dajal ...	4,393	12,703	...	12,703	...	...	...	...
		99	Rajanpur ...	1,142	8,864	...	8,864	...	...	...	...
		100	Mithankot ...	1,580	8,505	...	8,505	...	24	...	...
			GRAND TOTAL 1918-19	36,78,713	42,88,777	8,819	42,97,596	3,72,372	14,032	18,563	18,910
			GRAND TOTAL 1917-18.	39,65,670	41,72,180	8,997	41,81,177	3,29,869	52,059	12,783	15,227

12	13	14	15	15 (*a*)	15 (*b*)	15(*c*)	15(*d*)	16

AND TAXES.

Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).	*Other taxes.*					Total rates and taxes.
			Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal tax.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	25,950	...	50,735
...	...	...	...	...	...	14,693	...	22,912
...	...	...	...	...	...	...	...	64,424
...	...	...	...	...	...	...	...	35,434
...	...	...	...	...	...	...	...	3,59,482
...	...	...	...	...	...	...	...	16,874
...	...	...	...	...	...	...	...	12,931
...	...	...	...	...	...	...	...	9,204
...	...	...	...	...	...	...	...	8,553
...	...	...	...	...	...	...	...	15,798
...	...	...	...	...	...	...	...	5,704
...	...	...	...	...	...	...	...	61,862
...	...	...	...	...	...	...	...	16,200
...	...	...	...	...	...	...	...	12,763
...	...	...	...	...	...	...	...	8,864
...	...	...	...	...	...	...	...	8,529
66,813	...	4,171	6,711	4,421	110	107882	...	49,11,581
62,813	...	3,855	6,749	4,922	93	54,166	...	47,28,713

17	18	19	19 (*a*)	19 (*b*)	19(*c*)	19 (*d*)	20	21	22
Realizations under special Acts.								Revenue	
From pounds.	From hackney carriages.	*From other sources.* From licenses for the sale of spirits and drugs.	Municipal share and local rate.	Lambardari fees.	Land revenue.		Total.	Rents of lands, houses, *serais* (rest-houses), dak bungalows, etc.	Sale-proceeds of land and produce of land, etc.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	129	...	1,541	...	4,489	...	6,159	32,086	4,507
...	...	...	...	...	...	...	...	11,736	386
...	163	...	...	...	...	...	163	4,892	2,629
...	384	...	...	...	...	...	384	572	5
515	2,423	...	...	...	...	...	2,938	3,988	2,055
352	117	...	...	...	...	...	469	215	55
...	332	...	...	...	...	...	332	1,136	73
...	...	...	...	...	...	...	...	856	...
...	...	...	...	...	...	...	...	72	...
...	...	...	...	...	...	...	...	190	92
144	...	...	...	...	...	...	144	51	478
1,062	...	...	...	...	...	...	1,062	13,751	1,615
...	...	...	...	...	...	...	...	381	22
808	...	...	...	...	...	...	808	69	42
...	...	...	...	...	...	...	...	81	...
492	...	...	...	...	...	...	492	247	3
42,355	25,812	26	4,922	1,671	5,694	...	80,480	3,69,970	5,23,637
31,455	20,834	5,025	6,231	2,423	1,219	...	67,167	3,56,433	4,38,202

23	24	25	26	27	28	28 (*a*)	28 (*b*)	28 (*c*)

DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	*Other fees.*			
					Trade warehouse.	Fairs.	Sale of water.	Copying fees.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,616	5,544	74	10,454	...	...	...	7,414	14
2,175	8,888	...	4,432	...	...	212	728	1
9,031	3,630	79	158	...	...	...	...	12
1,886	3,474	38	...	...	...	...	...	17
7,230	1,218	425	1,411	...	...	...	...	187
411	4,082	...	386	...	...	...	...	4
566	43	...	38	...	...	...	...	1
717	...	...	...	...	...	...	...	...
1,400	2,157	...	...	...	...	...	...	1
780	2,996	16	43	...	210	...	...	...
231	...	...	...	...	...	...	...	...
232	138	109	...	...	...	...	1,468	98
415	2,764	59	125	...	...	...	...	5
...	21	13	...	...	...	...	...	3
10	1,736	78	48	...	...	...	...	1
22	26	2	53	...	...	...	...	3
1,39,519	1,66,682	27,133	46,104	2,86,555	6,932	27,397	2,81,476	1,845
1,70,934	1,71,002	25,551	49,074	4,67,597	6,506	1,02,087	3,05,478	1,552

28 (*d*)	28 (*e*)	28 (*f*)	28 (*g*)	2 (*h*)	29	30	31	32	33	34

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.				Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8	...	...	...	1,032	1,991	21	...	...	69,740
415	6,365	...	...	244	...	...	...	...	85,532
332	...	...	...	320	...	56	122	...	21,261
...	...	...	...	333	...	...	...	...	6,275
1,730	...	...	509	1,811	16,007	28	17	...	86,616
...	...	...	...	97	2	...	...	...	5,252
22	...	...	349	62	...	...	...	...	2,290
...	...	...	...	123	65	...	...	...	1,761
...	...	...	...	23	391	93	...	...	4,137
...	...	...	...	18	330	...	...	...	4,675
...	...	...	...	91	161	...	...	...	1,007
67	...	...	...	46	3,308	126	...	...	20,958
...	...	...	...	66	3	315	...	...	4,155
...	...	...	...	56	...	...	...	3	207
...	...	...	...	37	...	...	...	...	1,991
...	...	...	...	59	...	...	...	...	415
12,513	6,365	13,824	10,534	18,407	1,66,126	6,042	1,933	58	21,28,052
17,506	...	8,520	48,513	40,998	73,061	1,611	1,997	712	22,82,334

35	36	37	38	39	40	41	42	43	44
Grants and Contributions (for General and Special purposes).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,813	2,556	...	6,000	...	...	...	...	233	10,602
1,898	1,578	200	...	...	...	...	...	543	4,219
...	8,553	...	204	...	3,060	33	...	197	12,047
...	896	...	...	...	570	...	...	...	1,466
6,440	12,429	5,000	...	...	500	...	...	...	24,409
1,715	1,376	...	...	...	1,000	450	300	16	4,857
...	797	...	539	...	...	...	...	...	1,336
...	...	...	...	...	...	...	...	...	...
...	146	...	...	1,130	...	...	...	...	1,276
...	942	...	...	792	944	...	...	...	2,678
...	446	...	...	...	...	...	...	...	446
...	2,047	...	...	...	1,000	1,420	...	...	4,467
1,000	1,341	...	...	200	900	...	150	...	3,591
...	787	...	...	...	...	...	...	...	787
...	940	...	...	800	3,700	1,550	...	...	6,990
...	624	...	...	...	400	1,440	...	...	2,464
6,00,194	2,05,738	37,155	13,753	18,324	79,772	18,834	5,900	10,734	9,90,404
6,58,778	2,16,402	69,041	12,623	25,811	78,870	7,179	31,343	11,077	11,11,184

45	46	47	48	49	50	51	52
Miscellaneous.				Extraordinary			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawals from savings bank.	*Loans*		Realizations of sinking fund for repayment of loans.
					From Government.	Raised in the market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,060	3,807	4,867	1,42,103	...	...	...	...
...	3,769	3,769	66,432	...	...	...	...
...	1,422	1,422	99,317	...	...	...	...
...	416	416	44,975	...	...	...	...
138	26,529	26,667	4,50,112	...	...	...	...
...	154	154	27,606	...	...	...	...
...	637	637	17,576	...	...	...	...
...	103	103	11,068	...	...	...	...
...	1,353	1,353	15,319	...	...	...	...
...	297	297	23,448	...	...	...	...
...	181	181	7,482	...	...	...	...
...	43,238	43,238	1,31,587	...	...	...	...
9	273	282	24,228	...	...	...	...
15	...	15	14,020	...	...	...	...
...	367	367	18,212	...	...	...	...
...	141	141	12,041	1,001	...	...	...
44,932	3,04,904	3,49,836	84,55,333	1,001	40,000	...	2,500
44,499	3,22,694	3,67,197	85,51,591	8,13,001	40,000	...	...

No. II.

in the Punjab during the year 1918-19—concluded.

III OF 1911.

53	54	55	56	57	58	59	60	61
AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 48) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	1,758	1,763	3,521	1,45,624	1 58,943	2 9 6	7 4 2	
...	...	8,012	8,012	74,444	94,056	4 3 8	12 4 3	
...	...	2,787	2,787	1,02 104	1,53,188	2 7 9	3 13 3	
...	...	...	...	44,975	61,738	2 9 5	3 3 1	
...	...	...	...	4,50,112	5,47,170	4 3 1	5 4 0	
...	...	...	...	27,606	36,954	2 10 7	4 5 8	
112	...	...	112	17,688	19,084	2 15 4	4 0 1	
130	...	...	130	11,198	13,344	2 12 0	3 4 10	
97	...	...	97	15,416	24,568	2 9 4	4 10 0	
...	...	958	958	24,406	34,029	1 14 11	2 13 10	
...	...	...	1,001	8,483	9,475	1 10 1	2 2 2	
1,230	...	733	1,963	1,33,550	2,78,904	3 10 9	7 12 11	
...	...	...	...	24,228	31,661	2 7 9	3 11 6	
...	836	...	836	14,856	19,254	1 13 6	2 0 6	
...	...	...	...	18,212	19,354	2 6 3	4 14 8	
...	...	...	...	12,041	13,571	3 4 9	4 10 5	
8,092	1,27,829	54,098	2,33,520	86,88,853	1,23,62,566	3 5 6	5 2 3	
7,903	96,448	1,11,966	12,90,818	98,41,909	1,38,07,599	2 14 8	5 4 7	

Abstract of Form No. III of the Municipal Fund Returns for the year 1918-19.

Particulars.	Amount.	Total.
	Rs.	Rs.
General Administration and Collection Charges—		
General Administration, Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	2,85,992	
Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, &c.)	4,55,970	
Collection of tolls on roads and ferries	106	
Survey of land	945	
Refunds (other than octroi)	6,590	
Pensions and gratuities	15,918	
Annuities	5,672	
		7,71,193
Public Safety—		
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	31,064	
Lighting (establishment, purchase of lamps, oil, repairs, &c.) ...	4,06,374	
Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	47,936	
Rewards for destruction of wild animals and snakes, ...	207	
		4,85,611
Public Health and Convenience—		
Water-supply—Capital outlay	1,07,506	
Establishment, repairs, &c.	3,03,379	
Drainage—Capital outlay	1,00,297	
Establishment, repairs, &c.	95,282	
Conservancy (including road-cleaning and watering) and latrines ...	8,70,622	
Health Officers and Sanitary Inspectors	88,191	
Hospitals and Dispensaries	7,80,681	
Plague charges	68,505	
Vaccination	25,723	
Other sanitary requirements	13,703	
Markets and slaughter-houses	31,001	
Pounds	13,714	
Dâk bungalows and serais	6,211	
Arboriculture, public gardens and experimental cultivation ...	19,707	
Veterinary charges	731	
Registration of births and deaths...	5,966	
Public Works—Establishment	1,12,434	
Buildings	1,66,442	
Roads	5,88,123	
Stores	26,800	
		36,11,319
Public Instruction—		
Schools and Colleges	6,49,171	
Contributions	1,79,020	
Libraries, Museums, Menageries, &c.	18,492	
		8,46,683

Abstract of Form No. III of the Municipal Fund Returns for the year 1918-19—concluded.

Particulars.	Amount.	Total.
	Rs.	Rs.
Contribution—		
For General purposes	2,52,134	2,52,134
Miscellaneous—		
Interest on loans—Interest due on account of previous year ...	90	
Interest due on account of current year ...	98,750	
Discount	...	
Actual cost of works done for private individuals	828	
Printing charges	44,965	
Provident Fund charges	66,717	
Contribution for localized Government property	97	
Unforseen charges	3,40,915	
Burning and burial charges	9,151	
Nazul charges	2,692	
Law charges	23,256	
Fairs	17,051	
Poor-house charges	31,619	
Leper Asylum Charges	5,964	
Other Miscellaneous charges	2,07,740	
Electric Department	2,69,137	
Fire Insurance	...	
		10,19,332
Total expenditure ...		70,35,852
Extraordinary and Debt—		
Investments—In securities (other than for sinking funds) ...	9,94,899	
In savings bank	72,214	
Payment to sinking funds	8,379	
Re-payment of loans	3,08,777	
Advances—Permanent	7,641	
Other	1,08,142	
Deposits	24,404	
		15,24,456
Total Disbursement ...		86,10,308
Closing balance ...		37,52,258
Grand Total ...		1,23,62,566

Form No. III.

Statement showing the Expenditure of the Municipalities in the Punjab during the year ending 31st March 1919.

FORM

Statement showing the expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper money, boxes, repairs to outposts, etc).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc).	Lighting (establishment, purchase of lamps, oil repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA. — HISSAR.	1	Hissar ...	2,218	3,784	...	...	128	26	...	6,156	...	1,709
	2	Hansi ...	1,697	2,127	...	...	...	...	295	4,119	7	1,774
	3	Bhiwani ...	5,803	6,394	...	...	...	...	...	12,197	10	6,862
	4	Sirsa ...	1,559	3,731	...	...	137	...	...	5,427	...	3,259
ROHTAK.	5	Rohtak ...	3,412	5,931	...	280	15	...	...	9,588	...	2,736
	6	Jhajjar ...	797	2,172	...	...	26	225	...	3,220	...	649
	7	Beri ...	494	1,616	...	...	...	...	...	2,110	...	...
	8	Bahadurgarh ...	1,246	2,099	...	...	...	...	...	3,345	...	508
	9	Gohana ...	553	1,614	...	...	1	...	...	2,168	...	416
	10	Sonepat ...	1,530	4,683	...	...	300	20	...	6,533	...	1,814
GURGAON.	11	Rewari ...	4,863	7,258	...	...	185	654	...	12,910	...	2,158
	12	Palwal ...	1,344	3,249	...	...	4	...	...	4,597	...	1,277
	13	Firozpur-Jhirka ...	672	2,769	...	...	...	...	...	3,441	...	432
	14	Hodal ...	1,218	1,721	...	...	...	...	...	2,939	...	399
	15	Ballabgarh ...	1,263	2,077	...	...	7	...	...	3,350	...	1,193
	16	Faridabad ...	1,004	1,897	...	...	...	...	...	2,901	...	911
KARNAL.	17	Karnal ...	2,461	5,360	...	...	68	...	...	7,889	106	3,834
	18	Panipat ...	1,849	4,808	...	...	...	...	...	6,657	25	3,256
	19	Kaithal ...	1,008	2,768	106	...	42	...	...	3,924	7	1,393
	20	Shahabad ...	828	3,155	...	...	...	...	...	3,983	...	682
	21	Thanesar ...	802	1,263	...	...	...	...	...	1,565	...	801
AMBALA.	22	Ambala City ...	4,068	11,017	...	...	148	410	...	15,643	62	3,213
	23	Jagadhri ...	1,982	4,167	...	...	10	774	...	6,933	...	2,073
	24	Rupar ...	954	2,349	...	...	25	121	...	3,449	...	825
	25	Sadhaura ...	796	2,362	...	...	9	67	...	3,234	...	783
	26	Buriya ...	563	874	...	...	...	...	...	1,487	...	41
SIMLA.	27	Simla ...	19,788	28,593	...	254	784	8	...	49,427	15,053	80,546
	28	Kasumpti ...	409	...	...	...	...	...	...	409	...	880
JULLUNDUR. — KANGRA.	29	Dharmsala ...	924	18	...	...	68	...	...	1,010	...	130
HOSHIARPUR.	30	Hoshiarpur ...	2,661	4,836	...	...	15	228	...	7,740	53	2,107
	31	Urmur-Tanda ...	586	2,368	...	...	...	...	...	2,954	...	620
JULLUNDUR.	32	Jullundur ...	6,198	14,976	...	...	88	5,096	...	26,308	108	5,824
	33	Kartarpur ...	640	1,838	...	...	...	60	...	2,538	...	6
	34	Phillaur ...	721	1,284	...	...	...	...	...	2,005	...	385
	35	Nurmahal ...	698	1,397	...	...	...	...	...	2,095	...	7
	36	Rahon ...	584	1,033	...	...	...	151	...	1,768	...	16
	37	Banga ...	504	1,584	...	...	12	23	...	2,123	...	600
	38	Nakodar ...	739	1,801	...	...	...	...	...	2,540	...	705

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	*Water-supply.* Capital outlay.	*Water-supply.* Establishment, repairs, etc.	*Drainage.* Capital outlay.	*Drainage.* Establishment, repairs, etc.	Conservancy (including road clearing and watering) and latrines.	Health Officer and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
953	13	2,675	...	...	...	125	7,289	500	10,132	1,044	274
1,292	...	3,073	...	66	...	...	3,655	409	5,400	642	242
...	...	6,872	...	1,069	...	148	10,348	597	10,963	914	443
1,576	...	4,885	...	313	930	323	7,507	569	9,573	1,109	623
...	...	2,736	...	...	...	247	3,073	940	8,762	613	165
...	...	649	...	...	...	...	1,710	...	3,953	146	21
...	...	...	...	...	...	...	1,284	...	225	74	2
930	...	1,438	...	...	...	...	899	...	3,067	137	24
1,313	...	1,729	...	102	...	330	1,271	...	2,663	162	12
...	...	1,814	...	91	461	600	4,714	734	2,925	844	53
...	...	2,158	22,220	6,012	38	...	6,018	754	9,549	1,714	469
...	...	1,277	...	...	...	...	3,816	...	5,347	356	230
...	5	437	...	109	...	18	1,100	...	3,242	122	72
1,329	...	1,728	...	...	...	15	1,024	...	4,137	157	72
159	...	1,352	...	...	...	...	2,154	...	3,855	295	155
...	1	912	...	...	...	...	958	...	3,041	78	74
...	...	3,940	...	384	...	1,817	7,385	372	5,142	115	392
...	...	3,231	...	85	...	...	4,955	585	6,191	325	256
...	...	1,399	...	167	...	202	3,322	570	2,005	151	312
2,552	1	3,235	...	...	...	158	2,146	...	2,423	21	172
1,334	...	2,135	...	41	...	393	1,253	...	1,821	...	77
...	4	3,279	...	24,661	...	1,594	9,761	591	10,000	1,180	423
...	...	2,073	...	4	...	464	4,187	520	5,097	124	233
2,397	1	3,223	...	...	8,000	...	2,167	88	5,224	5	262
1,548	5	2,331	...	...	...	...	1,190	...	3,496	28	86
1,030	...	1,071	...	...	...	...	686	...	...	35	63
...	...	45,599	7,962	92,412	26,687	18,432	39,837	15,640	61,273	369	765
...	...	330	...	...	...	...	631	...	...	...	...
24	...	154	...	823	...	661	1,032	...	707	...	65
...	...	2,160	...	47	...	86	6,004	569	9,409	252	380
...	...	620	...	...	...	...	1,770	...	324	...	75
2,552	...	7,984	...	120	2,500	1,502	33,173	4,876	22,322	1,729	840
1,760	...	1,766	...	...	...	...	2,509	...	2,812	46	...
1,179	...	1,564	...	24	...	10	1,631	...	2,186	...	...
1,448	...	1,455	...	...	...	...	1,394	...	2,564	...	...
1,744	...	1,760	...	...	...	...	1,002	...	2,128	...	...
820	...	1,420	...	...	...	631	1,485	...	2,684	...	...
1,417	10	2,132	...	...	...	61	2,782	...	2,927	67	...

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works (a)*				Total.
							Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	239	186	253	441	...	...	254	1,999	8,259	95	26,090
...	88	108	226	...	...	26	653	2,836	2,260	58	16,669
1,641	175	241	192	956	...	165	1,392	725	10,281	5	40,255
...	765	201	266	4,183	...	1	1,287	1,894	1,834	183	31,561
979	952	250	...	769	...	18	507	926	6,250	...	29,451
56	584	130	...	101	...	...	...	1,424	947	...	9,072
...	...	92	...	...	...	...	...	524	392	...	2,593
...	1	60	...	142	...	12	1,011	10,505	3,485	...	19,343
...	130	...	...	96	...	28	...	...	4	...	4,798
26	496	...	...	1,256	...	37	262	8,377	4,199	...	25,075
...	129	268	...	555	...	145	564	...	1,862	...	50,297
...	...	68	81	88	...	24	266	...	2,416	...	12,192
...	...	68	...	...	...	...	70	...	7	...	4,808
...	...	88	...	4	...	...	35	...	665	15	6,212
...	24	...	...	46	...	12	50	...	...	...	6,591
...	75	...	...	...	...	...	50	...	1,341	...	5,617
458	519	...	...	...	...	183	600	865	8,154	1 14	26,500
...	385	82	...	84	...	175	775	...	6,465	40	20,493
...	230	616	...	...	...	2	757	800	2,730	...	11,864
...	88	122	...	...	...	24	397	...	2,223	15	7,789
...	...	48	...	...	...	22	181	...	1,048	...	4,884
489	370	94	...	228	...	289	602	...	4,992	32	55,306
...	81	...	...	96	...	...	...	...	1,470	4	12,280
...	183	62	...	227	...	...	80	...	920	2	17,220
...	29	97	...	...	...	24	24	...	11,333	...	16,377
...	12	36	...	...	...	16	...	...	192	...	990
1,110	7,227	31	622	48,906	...	42	15,550	14,172	1,73,602	907	5,25,546
...	...	...	...	...	...	...	...	...	1,872	...	2,503
...	76	49	...	90	...	...	275	144	2,228	17	6,167
51	277	251	276	209	...	120	540	...	5,895	108	24,414
...	...	48	...	...	...	...	40	...	829	...	3,086
394	1,106	175	...	3,061	...	88	2,950	1	10,760	11	85,008
...	1	65	...	...	...	...	94	...	820	...	6,347
...	237	74	...	...	...	...	181	758	164	...	5,265
...	...	61	...	...	...	...	...	...	482	...	4,501
...	19	63	40	...	...	...	126	...	340	...	3,718
...	1	80	...	...	...	...	127	34	477	...	5,569
...	21	74	38	...	...	86	329	279	554	...	7,168

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions.	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,771	480	...	2,251	...	...	...	...	...	747
7,289	...	...	7,289	...	...	...	...	...	380
15,353	1,143	...	16,496	...	...	...	...	...	984
12,316	222	...	12,538	...	...	...	...	...	620
3,418	865	520	4,803	...	...	...	...	...	197
9,494	474	...	9,968	...	...	...	...	...	226
6,211	...	...	6,211	...	...	...	...	...	112
13,254	...	...	13,254	...	...	...	...	...	281
5,210	...	...	5,210	...	...	...	...	...	2
9,108	152	...	9,260	...	...	...	...	...	249
7,137	805	270	8,212	...	...	3,726	...	...	323
8,483	...	...	8,483	...	...	...	...	...	214
2,827	...	...	2,827	...	...	...	...	...	140
4,268	...	...	4,268	...	...	...	...	...	221
5,515	...	...	5,515	...	...	...	...	...	197
3,315	...	...	3,315	...	...	...	...	...	94
4,820	...	77	4,897	...	...	...	...	...	545
10,286	1,821	183	12,290	...	...	...	...	...	482
11,366	1,217	...	12,583	...	...	...	...	...	369
4,366	...	...	4,366	...	...	...	...	...	...
3,161	...	...	3,161	...	...	...	...	...	...
3,174	7,349	165	10,688	...	...	1,965	...	758	...
11,355	286	...	11,641	437	...	...	...	...	504
15,707	...	...	15,707	...	...	...	...	...	353
771	1,292	...	2,063	...	...	...	...	...	295
1,982	...	...	1,982	...	...	...	...	...	...
27,886	3,443	...	31,329	...	...	36,590	...	...	5,397
...	...	...	...	...	...	...	...	...	7
848	40	...	888	183	...	260	...	...	67
6,539	2,807	360	9,806	...	...	405	...	...	793
...	1,000	...	1,000	2,000	...	...	...	...	...
8,969	5,140	670	14,779	...	...	12,000	...	32	...
...	900	...	900	...	...	...	...	...	42
...	800	...	800	...	...	...	...	...	...
...	700	...	700	...	...	...	...	...	...
...	500	...	500	...	...	...	...	...	...
...	1,000	...	1,000	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49

MISCELLANEOUS—*concluded.*

Other items—concluded.													
Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
471	...	3,408	65	...	125	...	...	...	...	...	...	4,871	4,871
535	...	820	12	...	2	...	...	...	6,163	...	...	7,412	7,412
1,075	...	1,525	62	...	134	...	...	...	...	...	...	3,780	3,780
820	...	12,952	109	...	49	...	...	...	158	...	...	14,708	14,708
474	...	737	63	...	539	...	...	...	10,854	...	...	12,864	12,864
407	...	249	10	...	11	...	...	...	...	...	...	903	903
1,076	...	85	...	...	...	...	...	...	170	...	...	1,443	1,443
543	...	...	51	...	56	...	...	...	174	...	...	1,105	1,105
309	...	117	6	...	111	...	...	...	16	...	...	561	561
522	...	11	43	...	219	...	...	...	18,543	...	...	19,587	19,587
463	...	1,500	84	...	198	...	...	...	1,687	...	...	4,255	7,981
498	...	250	97	...	46	...	...	...	548	...	...	1,653	1,653
143	...	140	...	109	...	...	...	...	...	...	...	532	532
227	...	127	20	134	3	...	...	...	...	...	...	732	732
277	...	...	7	...	...	...	...	...	1,050	...	...	1,531	1,531
149	...	...	2	60	141	...	...	...	470	...	...	916	916
384	...	4,163	144	...	71	...	...	...	194	...	...	5,501	5,501
1,144	...	2,672	68	...	6	98	...	...	...	...	...	4,470	4,470
687	...	...	13	...	26	35	...	...	534	...	...	1,664	1,664
297	...	650	9	...	296	6	...	...	...	...	...	1,258	1,258
181	...	...	12	...	...	...	...	...	...	...	...	193	193
757	...	2,271	351	...	503	...	...	925	116	...	...	4,923	7,646
687	...	844	37	586	156	...	...	120	229	...	...	3,163	3,163
859	...	1,649	12	...	35	...	...	80	30	...	...	3,018	3,018
171	...	581	10	...	57	...	...	...	...	...	...	1,114	1,114
77	...	57	...	...	...	...	...	...	...	...	...	134	134
6,843	...	...	500	...	1,661	...	...	2,939	5,039	2,69,137	...	2,91,516	3,28,106
23	...	...	...	...	...	...	...	...	1,775	...	...	1,805	1,805
92	...	...	4	66	...	...	...	...	178	...	...	407	667
639	...	1,784	86	...	135	...	...	...	...	...	...	3,437	3,842
...	...	9	2	...	207	...	...	...	90	...	...	308	308
1,651	...	...	62	...	397	12,081	21,029	...	888	...	...	36,108	48,140
...	97	...	...	72	...	...	...	...	47	...	...	258	258
44	...	...	14	...	...	...	...	...	...	...	...	58	58
272	...	10	...	...	12	...	...	...	142	...	...	436	436
...	...	...	...	...	...	...	...	...	...	...	...	...	...
294	...	...	7	...	48	...	...	...	42	...	...	391	391
87	...	...	7	...	...	...	...	...	30	...	...	124	124

No. III.

in the Punjab during the year ending 31st March 1919.

III of 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	Extraordinary and Debt.									Balance.				
	Investment.				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Saving Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.	Total disbursements.	Deposits.	Actual balance.	Total.	Grand total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
42,043		15,000	...	...	...	11 95	...	26,895	68,938	3,299	19,628	22,922	91,860	
38,562	5,000	...	...	...	...	...	...	5,000	43,562	...	16,635	16,635	60,197	
79,600	...	...	...	...	...	...	...	...	79,600	...	50,475	50,475	1,30,075	
69,069	...	...	...	...	...	1,013	...	1,013	70,082	...	20,669	20,669	90,751	
59,442	...	13,000	...	...	...	...	1,945	14,945	74,387	2,151	1,48,273	1,50,424	2,24,811	
23,812	...	2,000	...	...	53	...	...	2,053	25,865	...	8,924	8,924	34,789	
12,357	...	4,000	...	...	...	...	...	4,000	16,357	...	5,630	5,630	21,987	
38,485	...	...	...	...	...	...	223	223	38,708	...	30,137	30,137	68,845	
14,466	...	...	...	...	...	...	...	...	14,466	...	8,153	8,153	22,619	
62,269	...	...	...	...	...	...	105	105	62,374	6,232	24,543	30,775	93,149	
81,558	...	...	...	3,634	...	...	...	3,634	85,192	1,892	64,207	*66,099	1,51,291	*Balance of loan due to Government Rs. 89,511.
28,202	...	...	...	...	...	...	...	...	28,202	125	4,565	4,690	32,892	
12,045	...	...	...	...	...	...	...	...	12,045	...	1,275	1,275	13,320	
15,879	...	...	...	...	...	...	...	...	15,879	...	4,298	4,298	20,177	
18,339	...	...	...	...	...	...	...	...	18,339	...	10,000	10,000	28,339	
13,661	...	...	...	...	...	...	...	...	13,661	...	413	413	14,074	
48,727	48,000	...	...	...	...	...	609	48,609	97,336	274	16,901	17,175	1,14,511	
47,101	40,000	...	...	...	...	...	...	40,000	87,101	...	14,971	14,971	1,02,072	
31,434	3,000	...	...	...	...	...	...	3,000	34,434	...	20,349	20,349	54,783	
20,631	...	...	...	...	...	...	...	...	20,631	...	8,814	8,814	29,445	
11,938	...	...	...	...	...	...	...	...	11,938	...	1,896	1,896	13,834	
92,562	...	...	...	2,083	...	...	95	2,178	94,740	...	26,371	†26,371	1,21,111	†Balance due to Government Rs. 47,047.
36,527	...	...	...	...	...	773	...	773	37,300	...	15,053	15,053	52,353	
42,617	18,000	...	...	...	...	...	320	18,320	60,937	123	9,911	10,034	70,971	
25,119	...	1,614	...	...	...	...	...	1,614	26,733	...	3,472	3,472	30,205	
5,614	...	...	...	...	...	...	...	...	5,614	...	2,120	2,120	7,734	
9,80,007	31,500	...	...	1,00,436	...	70,966	...	2,02,902	11,82,909	2,303	10,32,724	‡10,35,027	22,17,936	‡Balance due to Government Rs. 8,64,375.
5,547	...	...	...	...	...	...	...	...	5,547	...	10,673	10,673	16,220	
9,074	...	...	...	844	...	...	...	844	9,918	...	2,706	§2,706	12,624	§Balance of loan due to Government Rs. 5,624.
47,962	...	...	...	4,000	...	...	...	4,000	51,962	88	1,73,718	1,73,806	‖2,25,768	‖Balance of loan due to Government Rs. 3,000.
9,968	4,000	...	...	...	...	...	...	4,000	13,968	...	7,112	7,112	21,080	
1,82,219	3,00,000	...	...	8,592	100	...	...	3,08,692	4,90,911	2,777	1,45,550	¶1,48,327	6,39,238	¶Balance of loan Rs. 1,91,408.
11,809	...	...	...	...	...	...	...	...	11,809	...	5,722	5,722	17,531	
9,692	...	...	...	...	...	838	...	838	10,530	...	4,653	4,653	15,183	
9,187	...	...	...	...	...	...	...	...	9,187	51	3,150	3,201	12,388	
7,746	...	...	...	...	...	...	...	...	7,746	...	335	335	8,081	
10,503	...	...	...	...	...		...	...	10,503	...	13,433	13,433	23,936	
11,934	...	...	...	...	...	...	...	...	11,964	104	3,985	4,089	16,053	

FORM

Statement showing the expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil repairs, etc.)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR—CONCTD. — LUDHIANA.	39	Ludhiana ...	6,697	8,936	...	...	119	277	1,195	17,224	95	5,944
	40	Jagraon ...	1,804	3,941	...	...	77	378	...	5,300	16	1,695
	41	Raekot ...	1,028	1,831	...	...	...	...	...	2,859	...	394
FEROZEPORE.	42	Ferozepore ...	6,204	8,942	...	...	...	2,556	...	17,702	9	4,957
	43	Fazilka ...	3,572	1,397	...	...	266	...	...	5,235	5	2,414
	44	Muktsar ...	1,099	751	...	...	45	...	...	1,895	...	919
	45	Zira ...	223	2,041	...	...	...	...	...	2,264	...	477
	46	Moga ...	2,174	...	...	...	...	...	...	2,174	...	1,452
LAHORE. — LAHORE.	47	Lahore ...	44,501	64,218	...	...	...	1,484	...	1,10,203	13,168	1,53,749
	48	Kasur ...	3,643	7,622	...	...	...	229	...	11,494*	...	5,260
	49	Khem Karan ...	769	2,935	...	...	...	...	...	3,704	...	579
	50	Chunian ...	1,325	2,347	...	...	...	...	...	3,672	...	2,685
AMRITSAR.	51	Amritsar* ...	...	...	...	...	...	...	...	...	...	...
GURDASPUR.	52	Dalhousie ...	4,884	50	...	...	250	67	540	5,791	222	61
	53	Gurdaspur ...	1,214	2,633	...	...	21	...	...	3,868	...	1,220
	54	Dinanagar ...	954	2,097	...	...	...	...	...	3,051	...	843
	55	Pathankot ...	1,675	3,592	...	...	56	75	...	5,398	...	1,817
	56	Batala ...	3,693	7,097	...	...	...	45	...	10,835	5	7,171
	57	Dera Baba Nanak ...	859	2,030	...	...	...	...	...	2,889	...	984
SIALKOT.	58	Sialkot ...	9,488	18,611	...	...	56	519	...	28,674	307	13,343
	59	Pasrur ...	929	2,153	...	...	...	...	...	3,082	...	991
GUJRANWALA.	60	Gujranwala ...	10,183	6,195	...	...	1,688	...	...	18,066	208	11,664
	61	Wazirabad ...	2,606	6,344	...	...	...	...	...	8,950	93	4,117
	62	Eminabad ...	341	1,387	...	...	...	...	...	1,728	...	514
	63	Sharakpur ...	592	852	...	...	...	...	...	1,444	...	934
RAWALPINDI — GUJRAT.	64	Gujrat ...	4,834	7,457	...	...	...	...	...	12,291	163	4,339
	65	Jalalpur Jattan ...	1,334	2,896	...	...	1	...	...	4,231	...	897
	66	Dinga ...	980	1,278	...	...	...	...	...	2,258	...	430
	67	Kunjah ...	911	63	...	...	...	...	...	974	...	310
SHAHPUR.	68	Bhera ...	2,649	4,572	...	...	12	...	...	7,233	...	3,207
	69	Miani ...	959	2,037	...	...	...	...	...	2,996	41	2,014
	70	Khushab ...	967	2,294	...	82	117	...	...	3,460	...	625
	71	Sahiwal ...	1,793	2,652	...	...	30	...	...	4,475	...	372
	72	Sargodha ...	4,893	1,759	...	...	45	...	...	6,697	...	8,862

* Figures not available owing to destruction of records.

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
			Watersupply.		*Drainage.*						
Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishmens, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.	Health Officers and Sanitary Inspectors.	Hospitals and dispen-aries.	Plague charges.	...ination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	6,039	...	22,596	4,174	1,233	20,478	901	23,760	1,737	1,434
...	13	1,724	...	88	...	234	4,072	671	5,323	389	189
930	7	1,331	...	8	...	474	1,947	...	2,711	193	98
...	...	4,966	...	...	...	3,369	16,858	715	12,185	613	263
...	19	2,438	...	286	1,633	22	6,843	668	8,734	858	250
...	...	919	...	1,071	...	573	3,136	...	3,533	441	20
1,141	...	1,618	...	...	...	315	2,200	...	4,101	69	24
1,629	...	3,081	...	2	38	108	2,812	5	336	30	...
...	...	1,66,917	54,393	73,501	24,622	17,906	2,26,172	33,401	96,235	18,668	6,427
...	...	5,260	...	...	...	3,780	14,757	727	12,106	694	513
...	...	579	...	...	...	58	1,755	...	...	125	...
...	...	2,688	...	303	...	...	4,280	...	3,614	341	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	283	...	393	...	...	3,932	...	4,738	...	46
...	9	1,229	...	...	668	...	4,462	...	1,728	89	109
...	...	846	...	159	...	...	1,772	...	1,842	...	60
201	23	2,041	...	86	1,509	45	4,719	...	3,728	477	74
2,349	3	9,528	...	124	...	1,708	8,029	442	12,243	8	303
...	...	984	...	55	...	12	1,330	...	2,432	30	58
...	...	13,650	972	22,491	13,778	4,321	24,920	2,406	18,761	1,008	455
1,732	...	2,723	...	8	...	124	1,332	...	2,445	...	...
...	8	11,880	...	669	423	2,590	31,868	3,795	16,914	996	422
...	...	4,210	200	567	951	4,995	5,782	595	9,068	285	435
...	...	514	...	2	89	268	1,104	546	...	...	1
804	...	1,738	...	...	9	3	1,352	...	500	28	14
755	...	5,257	...	...	795	2,962	6,336	709	9,212	811	414
2,398	1	3,296	...	143	35	...	2,723	...	2,826	135	179
1,128	3	1,561	...	...	...	...	962	2,049	36	42	...
702	1	1,013	...	23	...	40	892	...	450	...	26
...	..	3,207	...	156	707	7	5,327	...	5,365	358	294
...	...	2,765	...	2	...	14	2,385	...	2,659	98	88
...	...	625	1	...	...	256	1,705	...	2,449	259	174
...	...	372	...	...	...	383	2,000	...	3,129	...	131
...	5	8,867	43	10,393	3,738	3,351	13,154	...	3,148	409	277

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sitnary requirements.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works (a)*				Total.
							Establishment.	Building	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
156	701	865	...	746	100	280	2,716	4,564	11,440	153	1,00,652
454	259	164	...	...	...	...	379	1,000	995	...	14,217
...	23	125	...	...	...	...	120	...	2,894	...	8,598
...	176	...	...	2,049	...	204	2,881	157	2,862	315	42,152
274	251	997	530	6,384	...	8	1,054	3,644	6,882	68	39,366
...	412	...	...	949	...	36	974	328	2,165	4	13,642
...	30	...	...	232	...	...	...	81	16	650	7,720
682	198	...	618	447	...	...	543	813	2,383	228	8,748
4,129	5,269	4,019	...	61,529	1,262	2,519	34,460	38,570	1,30,979	11,280	8,43,231
18	97	48	...	4,631	...	162	2,825	6,534	15,002	373	62,701
...	...	114	...	193	...	...	120	1,233	1,027	...	4,635
...	...	198	...	3,663	...	24	396	1,131	1,561	...	15,511
...	...	...	...	...	...	...	...	...	...	...	...
...	146	...	50	1,911	371	...	660	945	4,362	91	17,645
...	60	150	...	192	...	...	204	415	222	350	8,649
...	...	...	...	...	...	...	168	107	182	...	4,290
...	182	379	...	403	...	...	605	...	3,401	4	14,912
286	994	...	...	1,267	...	18	749	1,084	4,633	36	31,924
...	...	...	...	...	...	...	236	101	150	...	4,399
828	2,125	200	...	1,878	370	311	4,282	633	9,201	481	1,09,821
...	84	...	108	...	...	...	261	...	123	398	4,823
...	389	150	748	5,856	48	...	3,502	...	5,879	148	75,417
...	539	477	...	195	...	...	827	399	204	12	25,532
...	...	228	...	...	...	...	...	7	282	...	2,527
...	60	96	...	735	...	24	...	256	...	...	3,077
265	77	161	...	1,164	...	52	1,767	10,988	10,998	20	46,251
...	138	211	...	...	...	...	229	144	36	...	6,799
88	...	...	...	...	...	...	50	...	2	...	3,229
...	...	49	...	74	...	...	45	45	...	...	1,644
...	18	130	...	569	...	24	706	...	901	...	14,562
...	51	110	...	24	...	...	216	...	...	...	5,647
...	33	84	...	...	...	24	120	...	171	...	5,276
...	24	200	...	...	...	24	252	...	...	...	6,168
...	454	...	532	3,761	...	...	2,032	...	5,852	...	47,144

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions.	Miscellaneous.				
					Interest on loans.				Other items.
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,525	8,580	478	21,583	...	...	5,399	...	...	123
...	15	32	47	20	...	...	...	...	340
64	1,017	...	1,081	...	...	...	...	...	118
8,456	6,285	481	15,172	...	...	...	...	...	685
13,200	1,135	326	14,661	...	...	...	...	...	18
5,200	...	35	5,225	...	...	...	...	...	110
...	45	...	45	...	...	...	...	...	132
25	...	...	25	...	...	...	...	...	189
35,387	42 843	9,739	87,969	1,845	...	18,089	...	...	7,824
18,468	1,854	...	20,262	...	...	...	...	...	884
4,090	...	...	4 090	...	...	...	...	...	209
6,752	667	...	7,419	...	...	...	...	...	229
...	...	...	...	...	...	...	...	...	...
...	32	...	32	100	...	395	...	...	263
1,656	304	...	1,960	...	...	...	...	...	322
690	...	...	690	...	...	...	...	...	212
5,873	...	10	5,883	...	...	...	...	...	482
18,370	3,810	20	22,200	...	...	...	...	...	941
...	1,041	...	1,041	...	...	...	...	...	181
14,774	12,129	650	27,553	50,053	...	9,658	...	...	1,302
2,315	410	...	2,725	...	...	...	...	...	206
31,693	...	474	32,167	...	...	...	...	...	1,626
1,442	2,769	50	4,261	1,046	...	...	...	...	391
845	...	...	845	...	...	...	...	...	178
...	515	...	515	...	...	...	...	...	87
2,557	5,322	478	8,357	...	...	...	...	...	278
930	1,570	...	2,500	86	...	...	...	...	205
...	1,603	...	1,603	...	...	...	...	...	2
244	...	1,021	1,265	...	...	...	...	...	120
4,546	1,803	...	6,349	...	900	...	...	...	28
6,795	95	...	6,890	...	...	...	...	...	284
5,975	...	...	5,975	...	...	...	...	...	189
6,173	30	...	6,203	...	...	...	...	...	201
506	1,478	260	2,244	...	...	2,154	...	38	38

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49

MISCELLANEOUS—*concluded.*

Other items—concluded.

Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	29,733	94	829	580	200	...	...	3,459	...	...	35,018	40,417
...	...	2,602	10	...	156	...	...	...	...	...	..	3,108	3,108
24	...	41	16	..	1	...	977	...	...	...	...	1,177	1,177
1,077	...	3	123	...	420	...	...	...	1,521	...	...	3,829	3,829
1,203	...	4,000	140	...	953	...	...	...	...	...	...	6,319	6,319
389	...	...	27	...	143	3,411	...	...	1,014	...	...	5,094	5,094
71	...	...	11	...	...	233	...	...	15	...	...	462	462
...	...	140	105	...	186	...	...	...	483	...	...	1,103	1,103
12,341	...	44,108	2,832	...	8,991	98	2,667	...	72,452	...	...	1,51,313	1,69,402
1,428	...	12,705	109	...	257	...	...	261	79	...	...	15,723	15,723
279	...	178	9	...	...	...	...	...	321	...	...	996	996
420	...	1,429	22	...	6	...	4,500	...	69	...	...	6,675	6,675
...	...	...	...	...	...	...	...	...	...	...	...	...	...
323	...	...	7	...	1	...	...	...	202	...	...	800	1,195
184	...	1,121	183	...	1	...	...	...	95	...	...	1,906	1,906
155	...	28	29	...	52	...	...	...	411	...	...	887	887
479	...	...	70	...	3	...	...	...	1,681	...	...	2,715	2,715
2,725	...	4,917	129	...	383	...	...	288	10 841	...	...	20,224	20,224
147	...	...	4	...	3	...	...	...	130	...	...	405	465
2,279	...	14,635	36	...	822	158	3,620	...	2,263	...	...	23,120	32,778
165	...	69	8	...	...	...	...	...	36	...	...	484	484
1,149	...	9,420	238	...	551	...	...	...	455	...	...	13,439	13,439
434	...	...	123	...	...	...	50	...	1,105	...	...	2,103	2,103
33	...	...	...	...	...	...	...	...	602	...	...	813	813
248	...	747	...	...	...	...	...	...	146	...	...	1,228	1,228
846	...	4,980	67	...	228	...	...	...	1,772	...	...	8,171	8,171
165	...	...	66	...	575	...	...	...	1,757	...	...	2,768	2,768
53	...	...	...	...	...	...	...	362	24	...	...	441	441
45	...	...	...	...	64	...	...	...	154	...	...	383	383
295	...	5,992	...	...	77	...	...	...	919	...	...	7,349	8,249
361	...	73	...	...	128	...	...	...	4,193	...	...	5,059	5,059
2 8	...	4,838	6	...	29	...	...	...	138	...	...	5,418	5,41 8
295	...	1,749	21	...	...	...	...	...	...	...	...	2,266	2,266
570	...	500	346	320	30	...	...	...	591	...	...	2,411	4,965

No. III.

in the Punjab during the year ending 31st March 1919.

III of 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	Extraordinary and Debt.									Balance.				
	Investment.				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Saving Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.	Total disbursements.	Deposits.	Actual balance.	Total.	Grand total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,85,915	...	...	...	10,101	3,240	2,289	445	16,075	2,01,990	5,607	73,418	*79,025	2,81,015	*Liabilities. Balance of loan of Rs. 1,12,372.
24,416	...	...	...	—	473	...	489	962	25,378	354	17,077	17,431	42,809	
15,041	...	...	...	...	..	300	...	300	15,341	...	7,946	7,946	23,287	
83,821	...	...	...	...	..	...	469	469	84,290	...	26,677	26,677	1,10,967	
68,019	9,000	...	...	...	...	...	327	9,327	77,346	2,427	55,653	58,080	1,35,426	
26,775	...	...	...	...	...	...	...	...	26,775	581	98,903	99,484	1,26,259	
12,109	...	...	...	...	...	...	...	...	12,109	...	2,852	2,852	14,961	
15,131	...	...	...	...	...	...	...	...	15,131	2,061	29,167	31,228	46,359	
13,79,617	2,00,000	...	...	1,45,613	...	...	...	3,45,613	17,25,230	52,163	27,498	†79,661	18,04,891	†Liabilities. Balance of loan of Rs. 2,81,889.
1,15,440	...	...	...	...	100	...	101	201	1,15,641	...	55,207	55,207	1,70,848	
14,004	...	...	...	...	50	8	...	58	14,062	...	5,368	5,368	19,430	
35,935	...	...	...	...	191	...	...	191	36,156	109	25,962	26,071	62,227	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
25,046	2,496	...	...	385	...	...	2,562	5,443	30,489	922	8,009	‡8,931	39,420	‡Liabilities. Balance of loan of Rs. 9,488.
17,612	...	...	...	...	91	...	...	91	17,703	...	8,457	8,457	26,160	
9,764	...	...	...	...	217	29	...	246	10,010	...	14,088	14,088	24,098	
30,949	5,000	...	...	...	...	101	265	5,366	36,315	...	7,138	7,138	43,453	
94,711	...	...	...	...	552	...	...	552	95,263	...	7,665	7,665	1,02,928	
9,778	...	...	...	...	115	11	200	326	10,104	...	6,145	6,145	16,249	
2,62,529	50,000	...	8,000	8,737	680	...	...	77,075	3,29,946	8,634	86,172	§94,806	4,24,752	§Liabilities. Balance of loan of Rs. 2,32,707.
13,337	...	...	...	—400	...	...	181	581	14,418	71	3,560	3,631	18,049	
1,50,969	...	...	...	...	...	...	...	...	1,50,969	1,908	2,14,419	2,16,327	3,67,296	
46,102	...	31,600	...	...	...	...	...	31,600	77,702	107	26,495	26,602	1,04,304	
6,427	7,100	...	...	...	...	...	...	7,100	13,527	...	3,689	3,689	17,216	
8,002	...	...	...	...	70	...	...	70	8,072	...	4,124	4,124	12,196	
80,327	5,000	...	...	...	...	...	1,656	6,656	86,983	...	7,983	7,983	94,966	
19,630	...	...	...	...	...	...	...	...	19,630	...	2,132	2,132	21,762	
9,092	...	...	...	...	...	...	...	...	9,092	...	331	331	9,423	
5,279	...	...	...	...	...	5	...	5	5,284	...	2,731	2,731	8,015	
39,417	...	...	...	1,476	...	...	...	1,476	40,893	...	5,311	‖5,311	46,204	‖Liabilities. Balance of Rs. 14,466.
22,647	...	...	...	...	...	...	...	...	22,647	...	5,553	5,553	28,200	
20,754	...	...	...	...	...	...	...	...	20,754	...	81,357	81,357	1,02,111	
19,484	...	2,000	...	...	...	...	...	2,000	21,484	...	2,660	2,660	24,144	
69,917	25,000	...	...	4,851	...	...	...	29,851	99,768	...	24,610	¶24,610	1,24,378	¶Liabilities. Balance of Rs. 59,826.

FORM

Statement showing the expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES,								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil repairs, etc.)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RAWALPINDI—CONCLUDED. — Jhelum	73	Jhelum ...	2,793	7,822	...	...	27	...	494	11,136	49	2,085
	74	Pind Dadan Khan ...	966	2,244	...	...	...	...	...	3,210	44	657
Rawalpindi	75	Rawalpindi ...	10,690	28,497	...	...	69	443	...	39,699	432	12,206
	76	Murree ...	6,736	1,081	...	...	759	...	...	8,576	36	2,703
Attock	77	Hazro ...	1,402	3,643	...	...	...	...	...	5,045	...	2,008
	78	Pindigheb ...	87	2,245	...	...	...	21	...	2,353	...	578
Mianwali	79	Mianwali ...	1,641	3,904	...	...	...	...	...	5,545	...	1,261
	80	Kalabagh ...	1,204	1,950	...	...	...	...	...	3,154	10	681
	81	Bhakkar ...	1,348	1,901	...	...	...	...	...	3,249	...	731
	82	Isa Khel ...	557	1,688	...	...	...	...	...	2,245	...	364
MULTAN. — Montgomery	83	Montgomery ...	4,055	2,656	...	...	46	287	...	7,044	...	2,041
	84	Kamalia ...	1,310	3,132	...	26	41	...	...	4,509	...	885
	85	Pakpattan ...	1,111	1,578	...	...	...	...	...	2,689	...	1,015
Lyallpur	86	Lyallpur ...	4,989	915	...	...	106	...	...	6,010	501	4,418
	87	Gojra ...	4,019	...	...	...	...	...	...	4,019	37	2,234
Jhang	88	Jhang-*cum*-Maghiana ...	4,805	10,818	...	...	63	...	3,147	18,833	...	1,446
	89	Chiniot ...	1,608	3,350	...	...	6	180	...	5,144	...	1,367
Multan	90	Multan ...	13,381	19,398	...	5	566	856	...	34,156	142	26,650
	91	Shujabad ...	872	2,491	...	...	...	48	...	3,411	...	1,685
Muzaffargarh	92	Muzaffargarh ...	1,397	2,550	...	...	1	198	...	4,146	...	1,264
	93	Khangarh ...	911	1,650	...	...	...	...	...	2,561	...	756
	94	Alipur ...	1,116	2,615	...	...	...	...	...	3,731	...	1,862
	95	Leiah ...	655	1,963	...	...	...	...	...	2,618	...	650
	96	Kahror ...	575	1,580	...	...	...	...	...	2,155	...	340
DERA GHAZI KHAN.	97	Dera Ghazi Khan ...	4,626	5,241	...	348	151	240	...	10,606	...	3,767
	98	Jampur ...	902	2,999	...	...	...	52	...	3,953	...	1,378
	99	Dajal ...	1,126	2,431	...	...	...	68	...	3,625	...	897
	100	Rajanpur ...	978	1,385	...	...	...	32	...	2,395	...	551
	101	Mithankot ...	1,466	1,160	...	...	...	...	1	2,627	...	374
		GRAND TOTAL ...	2,85,992	4,55,970	106	945	6,590	15,918	5,672	7,71,193	31,064	4,06,374
		GRAND TOTAL FOR 1917-18.	2,87,450	4,44,286	637	1,524	7,496	14,538	1,399	7,57,330	27,320	3,82,484

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	*Water-supply.* Capital outlay.	*Water-supply.* Establishment, repairs, etc.	*Drainage.* Capital outlay.	*Drainage.* Establishment, repairs, etc.	Conservancy (including road clearing and watering) and latrines.	Health Officer and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	2,184	...	...	...	25	13,117	...	45,397	2,067	227
64	3	768	...	6,437	...	2	2,542	...	6,035	182	10
...	...	12,688	...	4,380	...	11,067	50,275	6,044	30,633	11,846	748
...	...	2,739	...	3,300	...	1,168	14,052	...	5,260	...	25
...	...	2,008	...	...	...	90	3,320	297	22,011	110	150
996	...	1,575	...	...	...	...	911	...	4,479	90	...
1,116	...	2,377	...	757	39	...	4,485	...	7,320	463	1
...	...	691	...	...	...	...	2,443	...	5,333	...	37
...	...	731	...	...	...	...	2,565	...	4,562	117	...
...	...	364	...	...	...	...	1,123	...	3,272	...	36
...	2	2,043	...	...	...	264	5,150	...	8,964	766	433
...	1	886	...	...	...	...	2,154	...	3,285	261	216
...	...	1,015	...	8	...	...	2,166	...	4,472	99	220
...	...	4,919	...	2?,192	...	853	21,033	724	11,494	525	392
1,604	34	3,909	...	5,306	...	679	8,074	...	5,554	1,068	221
...	...	1,446	660	147	134	202	13,994	634	15,923	956	283
...	...	1,367	...	...	1,607	839	7,286	549	6,735	1,162	206
...	11	26,803	31	647	491	555	64,224	3,409	35,692	6,970	885
...	3	1,688	...	237	2,641	131	3,154	...	4,175	107	240
1,066	5	2,335	...	12	710	1,040	3,841	1,172	1,172	74	37
...	2	758	...	...	...	...	1,332	...	1,500	...	30
781	13	2,656	...	28	...	284	1,872	...	2,000	...	30
...	...	650	...	...	2,066	...	2,603	...	4,722	...	156
1,218	...	1,558	...	...	...	...	989	...	1,000	...	...
...	1	3,763	21,024	...	...	...	10,459	600	12,024	87	1,099
...	...	1,378	...	...	34	...	1,831	...	3,603	...	117
...	...	897	...	272	790	...	1,773	...	2,666	...	99
...	...	551	...	...	...	...	1,339	...	5,790	...	104
...	...	374	...	...	...	...	992	...	1,743	...	128
47,966	207	4,85,611	1,07,506	3,03,379	1,00,297	95,282	8,70,622	88,191	7,80,681	68,505	25,723
36,953	370	4,56,977	3,01,832	27,1,701	1,12,130	1,22,727	8,93,715	83,989	7,08,113	53,131	19,255

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works (a)*				Total.
							Establishment.	Building	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	180	82	632	...	410	60	1,135	...	7,271	1,070	71,673
...	107	105	1	294	...	...	84	...	155	46	16,000
...	...	208	...	4,864	117	338	3,202	...	22,234	268	1,46,204
...	1,386	70	...	...	2,811	...	1,308	825	13,620	...	43,825
...	...	168	...	602	...	...	634	26	384	...	27,802
...	60	190	...	152	...	...	120	10,961	439	...	17,402
399	99	...	...	256	...	...	171	106	33	...	14,129
...	...	72	141	...	...	...	65	182	...	...	8,273
33	53	87	37	170	422	...	...	...	96	...	8,142
...	...	...	...	...	...	...	18	...	...	...	4,449
...	118	307	377	7,879	...	...	1,820	1,381	8,654	87	36,205
...	...	72	...	316	...	24	152	...	696	...	7,176
...	36	141	...	146	...	...	60	...	4,824	428	12,600
...	270	...	...	3,457	100	...	725	280	10,174	2,063	74,287
...	...	...	303	1,755	...	...	1,664	8,000	1,515	5,333	39,472
584	319	...	...	2,896	8	90	1,095	217	5,549	...	43,746
381	...	...	...	1	...	...	690	1,809	802	2	22,069
...	804	273	...	9,398	700	251	3,526	2,015	5,644	470	1,35,982
...	...	86	57	91	...	...	319	2	556	21	11,817
...	37	...	...	201	...	4	186	...	67	...	17,344
...	...	...	...	...	...	...	153	841	...	...	3,856
...	36	...	...	...	...	...	152	684	...	...	5,086
...	...	10	...	93	...	...	375	390	50	...	10,465
...	22	40	...	154	...	...	142	...	...	...	2,347
22	...	208	...	6,592	216	...	693	15,394	3,045	...	71,463
...	134	...	...	...	138	...	281	...	91	230	6,459
...	20	65	83	...	...	...	210	630	...	...	6,608
...	30	...	...	...	18	...	...	...	...	565	7,846
...	...	53	...	...	...	...	39	679	460	...	4,089
13,703	31,001	13,714	6,211	1,99,707	7,031	5,966	1,12,434	1,66,442	5,88,123	26,800	36,11,819
11,452	28,098	10,181	5,329	1,84,986	9,842	6,788	1,21,531	1,63,698	5,43,095	24,012	36,70,865

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions.	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,405	3,084	...	6,489	18,508	...	...	...	...	2,795
13,021	...	...	13,021	...	...	...	...	...	...
6,587	14,711	547	21,845	1,34,025	...	...	...	...	2,683
4,210	...	...	4,210	...	...	3,636	...	...	652
12,955	...	...	12,955	...	...	213	...	...	418
6,658	907	...	7,565	...	...	...	...	...	...
8,383	392	...	8,775	...	...	...	...	...	351
3,533	...	...	3,533	...	...	...	...	...	223
7,399	501	...	7,900	...	...	...	...	...	22
4,225	515	...	4,740	...	...	...	...	...	46
4,463	868	16	5,347	...	...	...	...	...	630
813	2,181	...	2,994	...	...	...	...	...	127
...	1,198	...	1,198	...	...	...	...	...	72
16,874	...	300	17,174	...	...	...	...	...	301
14,098	1,838	190	16,126	...	...	...	...	...	535
15,638	5,162	10	20,810	...	...	...	...	...	...
10,371	2,417	5	12,793	...	...	...	...	...	397
38,576	11,402	1,110	51,088	43,876	...	3,007	...	...	1,906
7,584	765	25	8,374	...	...	...	...	...	24
2,186	...	...	2,186	...	...	...	...	...	225
...	600	...	600	...	...	...	...	...	233
4,453	...	...	4,453	...	...	...	...	...	149
6,314	761	...	7,075	...	...	...	...	...	247
988	12	...	1,000	...	...	...	...	...	168
5,417	2,435	...	7,852	...	...	...	...	...	316
6,366	1,183	...	7,549	...	...	...	...	...	132
1,398	150	...	1,548	...	...	...	...	...	...
6,164	...	...	6,164	...	...	...	...	...	...
1,302	200	...	1,502	...	...	...	...	...	...
6,49,171	1,79,020	18,492	8,46,683	2,52,134	...	98,613	...	828	44,965
6,02,755	2,17,861	19,959	8,40,575	1,94,148	1,800	1,40,428	...	1,067	47,695

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49

MISCELLANEOUS—*concluded.*

Other items—concluded.													
Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
309	...	...	578	...	...	...	...	...	1,495	...	...	5,177	5,177
657	...	246	9	...	5	...	...	...	36	...	...	953	953
2,465	...	64,511	727	...	358	...	...	320	437	...	...	71,501	71,501
477	...	13,932	19	...	8	...	...	...	3,263	...	...	18,346	21,986
575	...	...	12	...	24	...	...	...	1,084	...	...	2,113	2,326
248	...	1,656	17	...	...	...	...	...	...	...	...	1,921	1,921
504	...	69	67	...	48	149	...	...	1,235	...	...	2,423	2,423
200	...	...	...	...	...	...	...	...	2,073	...	...	2,496	2,496
...	...	...	10	...	...	200	776	...	1,222	...	...	2,230	2,230
180	...		12	...	...	71	...	...	24	...	...	333	333
446	...	3,969	182	...	...	...	...	...	245	...	...	5,472	5,472
191	...	...	2	...	16	...	...	...	68	...	...	404	404
97	...	10	32	...	...	...	...	...	...	...	...	211	211
973	...	517	90	...	20	...	...	...	5,035	...		6,936	6,936
733	...	763	118	...	31	111	...	...	519	...	...	7,810	7,810
1,277	...	...	7	...	1,460	...	...	...	711	...	...	3,455	3,455
1,100	...	758	12	...	110	...	...	...	...	...	...	2,377	2,377
3,035	...	62,457	248	516	850	200	...	669	2,886	...	...	72,767	75,774
230	...	825	10	...	...	...	...	...	...	...	...	1,089	1,089
235	...	...	7	...	141	...	...	...	35	...	...	643	643
62	...	1,209	22	...	...	...	...	...	...	...	...	1,526	1,526
314	...	3,708	1	...	1	...	...	...	...	...	...	4,173	4,173
305	...	2,435	22	...	47	...	...	...	13	...	...	3,069	3,069
53	...	650	...	...	108	...	...	...	118	...	...	1,097	1,097
280	...	...	119	...	128	...	...	...	23,951	...	...	24,794	24,794
6	...	1,150	28	...	8	...	...	...	4	...	...	1,328	1,328
...	...	1,876	...	...	...	...	...	...	...	...	...	1,876	1,876
114	...	...	...	...	...	...	...	...	1,253	...	...	1,367	1,367
47	...	...	...	...	9	...	...	...	1,028	...	...	1,079	1,079
66,717	97	3,40,915	9,151	2,692	23,256	17,051	31,619	5,964	2,07,830	2,69,137	...	10,19,471	1,11,89,112
71,693	...	73,478	4,298	984	28,026	30,798	8,410	2,918	2,44,905	3,45,219	2,731	8,64,222	10,06,450

No. III.

in the Punjab during the year ending 31st March 1919.

III of 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	Extraordinary and Debt.									Balance.				
	Investment.				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Saving Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.	Total disbursements.	Deposits.	Actual balance.	Total.	Grand total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,15,117	...	...	...	...	...	...	...	...	1,15,117	...	19,381	19,381	1,34,498	
33,952	...	...	...	...	...	...	...	...	33,952	...	5,157	5,157	39,109	
4,25,982	50,000	...	379	...	...	...	...	50,379	4,76,361	...	52,435	52,435	5,28,796	
81,336	...	...	...	7,946	...	...	...	7,946	89,278	...	38,532	*38,532	1,27,810	*Liabilities. Balance of loan of Rs. 77,958.
50,085	...	...	...	3,222	...	...	..	3,222	53,358	955	33,584	34,539	87,897	
30,816	...	...	..	...	5	...	...	5	30,821	...	13,815	13,815	44,636	
33,249	5,000	...	...	...	...	5,294	2,280	12,574	45,823	204	25,521	25,725	71,548	
18,147	...	...	...	...	...	...	...	...	18,147	157	6,380	6,537	24,684	
22,252	...	...	...	...	...	...	33	33	22,285	...	12,892	12,892	35,177	
12,131	...	...	...	...	...	14,570	...	14,570	26,701	...	12,288	12,288	38,989	
56,111	...	...	...	...	75	...	...	75	56,186	6,664	1,24,338	1,31,002	1,87,188	
15,969	...	...	...	...	...	...	...	...	15,969	...	72,184	72,184	88,153	
17,713	...	...	...	...	...	...	...	...	17,713	...	5,060	5,060	22,773	
1,09,326	17,500	...	...	...	...	...	...	17,500	1,26,826	7,299	24,818	32,117	1,58,943	
71,336	...	...	...	...	...	...	...	...	71,336	9,077	13,643	22,720	94,056	
88,290	100	...	...	...	...	...	...	100	88,390	9,668	55,130	64,798	1,53,188	
43,750	...	...	...	...	...	...	...	...	43,750	...	17,988	17,988	61,738	
3,67,679	67,000	...	...	6,593	60	...	8,774	82,427	4,50,106	5,806	91,258	†97,064	5,47,170	†Liabilities. Balance of loan of Rs. 55,185.
26,379	3,000	...	...	...	...	...	...	3,000	29,379	...	7,574	7,574	36,953	
26,184	...	...	...	...	112	...	...	112	26,296	58	2,260	2,318	28,614	
9,301	...	...	...	...	130	...	...	130	9,431	551	3,362	3,913	13,344	
20,099	...	...	...	...	97	50	...	147	20,246	...	4,322	4,322	24,568	
23,877	...	...	...	...	...	...	...	...	23,877	1,603	8,549	10,152	34,029	
8,157	...	...	...	...	...	...	153	153	8,310	...	1,165	1,165	9,475	
1,18,483	96,203	...	...	...	1,230	...	3,172	1,00,605	2,19,088	733	59,083	59,816	2,78,904	
20,667	...	3,000	...	...	...	...	...	3,000	23,667	...	7,994	7,994	31,661	
14,554	3,000	...	...	...	...	...	...	3,000	17,554	...	1,700	1,700	19,254	
18,323	...	...	...	...	...	...	...	...	18,323	...	1,031	1,031	19,354	
9671	...	...	...	...	...	...	...	...	9,671	...	3,900	3,900	13,571	
70,85,852	9,95,159	72,214	8,379	3,08,513	7,641	1,08,142	24,404	15,24,406	86,10,308	1,37,188	36,15,120	‡37,52,258	1,23,62,566	‡Total liabilities. Balance of loan of Rs. 20,06,550.
69,26,345	20,93,966	3,09,062	...	48,222	12,368	85,568	13,032	2,92,218	98,48,563	1,42,984	38,16,082	39,59,016	13,807,579	

Form No. IV.

Statement showing the quantity or value of the principal articles imported into, and taxed by, the several Municipalities in the Punjab during the year 1918-19.

FORM IV

Statement showing the quantity or value of the principal articles imported into, and taxed by, the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Division.	District.	Serial No. of Municipality.	Name of Municipality.	Population.	Grain.					Refined sugar.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
AMBALA.	HISSAR.	1	Hissar ...	17,162	291,837	10,927	159,600	6,448	9 11 12	9,840	9,236	8,825	8,285	0 20 9
		2	Hansi ...	14,576	391,913	13,891	369,733	11,511	25 12 13	9,717	6,067	8,883	5,546	0 24 6
		3	Bhiwani ...	31,100	1,079,540	22,738	726,250	15,915	23 14 1	94,716	7,400	46,613	3,644	1 19 15
		4	Sirsa ...	14,629	619,174	6,961	609,326	6,735	41 26 1	33,160	6,909	21,039	4,383	1 17 8
	ROHTAK.	5	Rohtak ...	19,862	163,561	6,577	129,851	6,624	6 21 3	11,491	4,848	11,429	4,822	0 23 2
		6	Jhajjar ...	10,617	180,693	5,922	115,744	3,820	10 36 1	5,910	1,819	5,566	1,722	0 20 15
		7	Beri ...	7,798	122,372	2921	68,679	1,773	8 3 0	4,051	1,265	3,551	1,108	0 18 0
		8	Bahadurgarh	4,990	56,319	1,889	39,203	1,294	7 34 4	3,093	1,369	2,965	1,314	0 23 12
		9	Gohana ...	5,488	42,722	1,622	32,981	1,138	6 2 9	2,495	1,087	2,411	1,051	0 17 12
		10	Sonepat ...	12,014	92,004	3,818	79,340	3,315	6 24 2	5,826	3,277	5,150	2,897	0 17 2
	GURGAON.	11	Bewari ...	24,780	339,655	13,685	158,727	6,928	6 16 3	49,276	12,319	32,016	8,004	1 11 11
		12	Palwal ...	9,485	141,584	5,363	92,179	3,683	9 28 12	8,030	3,011	6,977	2,616	0 29 7
		13	Firozpur-Jhirka	5,719	65,115	2,838	59,110	2,575	10 13 7	1,997	749	1,835	688	0 12 13
		14	Hodal ...	5,463	295,214	9,820	65,362	2,570	11 38 2	3,638	1,819	3,230	1,615	0 23 10
		15	Ballabgarh ...	4,053	238,188	12,555	83,113	4,639	20 20 4	2,496	1,404	2,365	1,331	0 23 5
		16	Faridabad ...	4,487	38,562	2,064	30,294	1,638	6 30 1	1,627	915	1,383	778	0 12 5
	KARNAL.	17	Karnal ...	21,018	245,739	14,457	1,26,037	9,445	5 39 14	10,218	6,874	8,949	6,334	0 17 0
		18	Panipat ...	26,342	233,296	8,087	190,272	6,678	7 8 15	9,228	6,191	8,348	5,519	0 12 11
		19	Kaithal ...	12,912	152,896	5,207	82,779	2,961	6 16 7	4,247	2,311	4,135	2,252	0 12 13
		20	Shahabad ...	11,054	163,222	2,890	142,690	2,424	12 36 5	4,420	2,738	3,427	2,117	0 12 6
		21	Thanesar ...	4,719	55,533	1,546	55,184	1,546	11 27 12	3,740	2,095	2,228	1,245	0 18 14
	AMBALA.	22	Ambala City	24,493	595,141	19,664	246,316	8,660	10 2 4	26,377	13,925	17,861	8,966	0 29 3
		23	Jagadhri ...	12,045	254,643	4,446	254,643	4,446	21 5 10	8,439	3,165	8,439	3,165	0 28 0
		24	Rupar ...											
		25	Sadhaura ...	6,935	184,944	3,265	183,516	3,213	26 18 8	8,726	2,655	6,886	2,088	0 39 11
		26	Buriya ...	7,774	65,461	1,391	65,102	1,363	8 15 0	2,329	1,747	1,406	1,055	0 7 4
				4,272	26,537	Rs. A. P. 629-13-9	26,537	Rs. A. P. 629-13-9	6 8 8	518	Rs A. P. 329-15-0	518	Rs. A. P. 329-15-0	0 4 13
	SIMLA.	27	Simla ...	33,316	309,828	Rs. 19,364	305,757	Rs. 19,110	9 7 1	...	Rs. 32,903	...	Rs. 27,041	...
JULLUNDUR.	HOSHIARPUR.	28	Hoshiarpur ...	20,583	165,839	7,827	145,960	6,681	7 3 10	8,087	3,045	7,741	2,916	0 15 1
		29	Urmar-Tanda	7,016	61,090	2,782	50,872	2,363	7 15 1	2,419	605	2,279	569	0 12 0
	JULLUNDUR.	30	Jullundur ...	55,354	334,156	11,065	327,928	10,856	5 36 16	21,021	7,883	20,322	7,621	0 14 11
		31	Kartarpur ...	8,631	59,971	1,958	54,993	1,806	6 14 14	3,069	1,152	3,043	1,143	0 14 2
		32	Phillaur ...	5,224	48,973	1,448	35,364	1,066	6 30 12	1,702	532	1,683	526	0 13 0
		33	Nurmahal ...	7,178	63,006	2,093	50,273	1,678	7 0 2	1,074	336	1,040	326	0 5 13
		34	Rahon ...	6,292	45,783	2,757	14,283	2,076	2 10 13	1,510	472	1,495	435	0 9 8
		35	Banga ...	4,602	52,767	3,358	59,896	2,952	10 33 15	3,974	1,244	3,193	1,052	1 6 1
		36	Nakodar ...	8,859	98,792	3,065	76,796	2,387	8 27 0	2,667	833	749	531	0 3 6
	LUDHIANA.	37	Ludhiana ...	43,152	47,992	8,928	29,703	5,500	0 27 9	58,449	29,225	Rs 43,835	Mds. 21,918	1 6 1
		38	Jagraon ...	15,039	83,557	1,583	78,052	1,436	5 7 10	5,584	3,237	3,759	Rs. 2,432	0 10 0
		39	Raekot ...	7,510	54,804	2,428	35,581	1,695	4 28 14	4,725	1,475	4,183	1,306	0 22 4
	FEROZEPORE.	40	Ferozepore ...	24,678	827,500	10,921	537,135	7,530	21 30 10	51,935	9,424	40,614	7,035	1 25 13
	ZIRA.	41	Zira ...	4,378	62,159	1,457	51,307	1,141	11 28 12	2,716	1,019	2,564	1,000	0 24 6

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
[illegible]		11,241	2,107	0 20 6	3,229	3,028	3,065	2,874	0 7 2
[illegible]		15,648	1,879	1 2 4	1,703	1,601	1,610	1,514	0 4 6
[illegible]		...	...	...	7,058	7,058	6,755	6,755	0 8 11
[illegible]		50,978	3,452	3 19 6	4,079	4,079	3,240	3,240	0 8 14
[illegible]		8,937	1,675	0 18 0	2,757	2,757	2,718	2,720	0 5 8
[illegible]2		7,989	499	0 30 1	952	893	936	878	0 3 8
[illegible]65		4,440	347	0 23 0	960	960	885	830	0 4 8
[illegible]	452	3,1[illegible]0	386	0 24 13	379	466	357	438	0 2 14
[illegible]	274	971	164	0 7 2	570	570	556	556	0 4 1
[illegible]69	1,268	5,063	1,187	0 16 14	1,541	1,541	1,488	1,488	0 4 15
93,040	11,630	26,088	3,261	1 2 2	3,192	3,990	3,11[illegible]	3,890	0 5 0
20,768	2,596	6,048	756	0 25 8	1,100	1,031	1,047	981	0 4 7
5,439	583	5,302	571	0 37 1	709	443	522	326	0 3 10
7,417	927	4,479	560	0 32 12	640	601	550	516	0 4 0
11,900	1,487	10,845	1,355	2 27 1	675	675	617	617	0 6 1
3,913	917	3,142	734	0 28 0	352	352	297	297	0 2 10
13,544	2,273	4,433	880	0 8 7	3,518	2,297	3,236	2,077	0 6 3
18,114	2,769	34,697	4,066	...	2,820	2,203	2,679	2,093	0 4 1
6,753	1,237	6,602	1,210	0 20 7	1,912	1,492	1,903	1,485	0 5 14
5,633	900	5,040	817	0 18 4	682	533	677	529	0 2 6
3,655	483	3,612	477	0 30 10	620	488	547	431	0 4 0
11,333	2,499	10,762	2,373	0 17 9	2,812	2,113	2,638	1,982	0 4 5
5,575	770	5,575	770	0 18 8	1,993	1,245	1,993	1,245	0 6 9
6,893	905	5,024	667	0 29 0	922	687	834	621	0 4 12
1,696	637	1,345	506	0 6 15	729	729	371	371	0 1 15
	Rs. A. P.		Rs. A. P.			Rs. A. P.		Rs. A. P.	
1,458	216 0 8	1,458	216 0 3	0 13 10	230	173 5 6	230	173 5 6	0 2 2
	Rs.		Rs.			Rs.		Rs.	
...	8,166	...	3,993	...	8,140	12,210	7,772	11,657	0 9 5
7,087	888	6,599	827	0 12 13	3,881	2,426	2,846	1,780	0 5 8
4,357	415	3,194	299	0 18 3	369	231	358	224	0 2 1
14,458	1,808	14,146	1,769	0 10 3	5,602	5,602	5,353	5,353	0 3 14
4,051	507	3,968	496	0 18 6	610	610	610	610	0 2 13
2,397	229	1,859	179	0 14 4	479	302	439	277	0 3 6
11,761	1,103	9,402	882	1 12 6	468	292	449	280	0 2 0
2,902	2,172	2,694	223	0 17 2	481	301	360	223	0 2 5
2,780	256	2,037	186	0 17 11	349	218	311	194	0 2 11
7,304	685	6,492	608	0 29 5	728	455	698	436	0 3 2
20,708	5,427	16,133	4,033	0 14 15	7,402	11,117	6,896	10,358	0 6 6
7,890	1,720	7,664	1,674	0 20 6	1,043	1,706	1,016	1,663	0 2 11
10,013	1,732	8,629	1,479	1 5 15	369	343	362	337	1 0 15
90,586	5,342	81,438	4,561	3 12 0	5,754	3,596	5,018	3,136	0 8 2
4,887	826	4,719	799	1 3 2	254	370	240	350	0 2 3

26	27	28	29	30	31	32	33	34	35
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
407,912	32,681	26,666	25,113	1 22 2	71,770	1,056	71,770	[illegible]	[illegible]
554,672	27,035	525,649	23,035	36 2 7	1,98,563 Heads.	583	1,98,563 Heads.		
...	57,691	...	37,159	...	7,392	388	7,392		
790,586	31,527	749,632	24,989	51 9 11	5,911	645	5,911		
...	22,035	...	21,380	...	5,331	1,362	5,331		
276,368	11,240	209,903	8,963	19 30 13	1,593	727	1,593		
251,131	6,306	188,175	9,804	24 5 0	..	...	...		
...	5,474	...	4,719	...	682 Rs.	344	682 Rs.		
50,896	5,009	40,506	4,335	7 17 15	19,744	248	19,744	248	...
...	13,693	...	12,623	...	...	1,091	...	1,091	...
517,826	50,155	248,523	29,054	10 1 3	87,889	3,605	87,889	3,605	3 8 9
198,295	15,675	130,201	11,507	13 29 1	20,771	510	20,771	510	2 3 0
149,629	5,389	143,033	4,912	25 0 6	6,165	538	6,165	588	1 1 3
314,722	14,230	81,236	6,284	14 34 4	9,346	359	9,346	359	1 11 4
259,224	17,741	102,812	9,452	25 15 0	...	152	...	152	...
57,657	4,861	47,813	4,039	10 26 4	5,242	246	5,242	246	1 2 8
365,002	32,917	220,557	24,403	10 19 12	43,109	2,177	43,109	2,177	2 0 10
263,458	24,034	258,770	16,843	9 32 15	...	4,153	. .	4,153	...
199,822	12,716	129,560	10,367	10 1 6	25,962	1,214	25,962	1,214	2 0 2
200,478	8,891	177,367	7,642	16 1 13	1,842	1,312	1,842	1,312	0 2 8
76,703	5,475	74,683	4,539	15 33 1	...	...	...	...	...
709,571	50,119	345,718	33,331	14 4 10	80,549	2,192	80,549	2,192	3 4 7
281,978	15,020	281,978	15,020	23 16 6	...	...	. .	. .	...
243,147	11,448	233,085	10,028	33 24 6	4,325 Nos.	803	Nos. 4,325 Nos.	803	¾ Head of Cattle.
108,091	6,155	84,377	4,853	10 34 2	1,594 Nos.	407	1,594 Nos.	407	Rs. A. P. 1 10 3
33,992	Rs. A. P. 2,157 8 3	33,992	Rs. A. P. 2,157 8 4	0 38 5	10,052	514	10,052	514	2 5 8
...	Rs. 1,19,551	...	Rs. 106,806	...	...	16,147	...	16,098	...
3,88,300	22,745	291,214	20,661	14 5 15	55,602	1,738	55,602	1,738	2 11 3
75,135	6,063	63,271	5,457	9 0 10	39,163	612	39,168	612	5 9 4
1,182,389	51,581	1,152,303	50,107	20 32 11	1,54,378	4,824	1,54,878	4,824	2 12 9
85,390	5,847	80,312	5,666	9 12 3	6,406	200	6,406	200	0 11 11
73,431	3,781	58,832	3,302	11 10 8	59,830	936	59,830	936	11 7 3
108,112	5,507	80,115	4,534	11 6 7	4,991	156	4,991	156	0 11 1
50,676	3,801	36,431	3,449	5 31 10	12,485	195	12,485	195	1 15 9
59,860	5,078	59,896	4,343	11 33 4	2,040	129	2,040	129	0 12 6
1,42,828	6,659	1,14,778	5,477	12 38 4	22,412	350	22,412	350	2 8 6
4,97,900	88,605	4,25,550	72,050	9 34 7	33,184	3,565	33,184	3,565	0 30 1
1,47,384	12,263	94,527	11,117	6 11 7	6,764 Nos.	423	6,764 Nos.	423	0 7 2
86,798	7,551	65,303	6,357	8 27 13	18,368	287	18,368	287	2 7 1
1,161,680	52,234	824,374	39,196	33 16 3	59,754	920	59,226	898	2 6 5
74,060	5,181	62,257	4,762	14 8 13	7,200	84	7,200	84	1 10 4

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Mds.	Rs.	Mds.	Rs.	Mds. S. C.
...	...	...	...	...	188,555	3,264	28,767	965	1 27 0
...	...	...	...	...	18,428	306	18,438	306	Rs. A. P. 1 10 9
...	...	...	...	...	...	3,302	...	2,262	...
...	...	...	...	...	...	...	...	...	...
1,073	334	1,073	334	6 2 3	...	1,524		1,523	...
253	47	253	47	0 0 15	12,850	408	12,764	403	1 8 1
									Mds. S. C.
28	5	28	5	0 0 2	13,910	425	12,541	346	1 24 0
89	17	50	10	0 0 6		256	...	240	...
248	62	248	62	0 1 13	4,177	161	4,009	156	0 29 8
606	189	596	186	0 2 0	...	370	...	352	...
1,808	113	272	17	0 0 7	87,014	3,323	78,438	2,786	3 6 10
...	...	...	...	...	10,150	162	10,150	162	1 2 13
29	22	27	21	0 0 3	8,887	191	7,547	85	1 12 13
...	...	...		...	...	...	...	...	...
...	...	...	...	...	7,263	908	2,395	300	0 23 10
...	...	...	...	...	2,827	265	437	41	0 3 14
178	55	170	53	0 0 5	109,169	2,354	101,468	1,801	4 33 2
542	169	517	161	0 6 12	...	1,396		1,241	...
...	...	...	...	...	77,733	1,107	63,108	36	4 35 8
...	...	...	...	...	6,406	500	5,567	435	0 20 2
297	93	297	93	0 2 8	1,192	163	916	142	0 7 12
79	30	78	29	0 0 2	114,144	4,084	107,646	3,496	4 15 13
681	172	681	172	0 2 4	12,462	1,975	12,462	1,975	1 1 6
753	187	753	187	0 4 6	58,657	1,885	53,186	1,328	7 26 12
		344		0 1 12	19,770	817			
362	181		172				19,138	735	2 18 8
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	Rs. A. P.	
2	0 7 10	2	0 7 10	2,378	345 10 5	2,378	345 10 5	0 13 9	0 22 5
	Rs.		Rs.					Rs.	
5,304	5,304	2,806	2,806	0 3 6	...	16,433	...	13,724	...
							Rs.		
302	76	—116	—29	—0 0 4	92,784	3,815	85,984	2,842	4 7 2
152	38	143	37	0 0 13	5,742	901	5,215	809	0 29 12
3,933	984	3,836	960	0 2 12	53,595	6,884	195,505	6,466	3 21 2
622	117	622	117	0 2 14	6,407	423	6,407	423	0 29 11
428	83	420	81	0 3 3	12,092	319	11,756	309	2 10 0
594	111	577	108	0 3 3	10,386	733	9,735	671	1 14 4
48	9	48	9	0 0 5	2,908	329	2,745	316	0 17 7
156	30	25	5	0 0 3	15,689	706	14,363	587	3 4 13
430	81	430	81	0 1 15	16,063	504	15,732	478	1 31 1
					Rs.		Rs.		
...	...	...	...	...	84,126	2,629	80,700	2,522	1 2 10
222	27	227	27	0 0 9	33,771	523	33,676	503	2 9 9
...	...	...	...	...	9 591	267	9,586	266	1 11 1
5,188	1,297	4,652	1,163	0 7 9	1,36,401	4,547	132,265	4,119	5 14 6
Rs.		Rs.		Rs. A. P.					
422	7	422	7	0 1 6	6,945	675	6,597	631	1 20 4

46	47	48	49	50	51	52	53	54	55
CLASS IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS.					CLASS V—DRUGS, GUMS, SPICES AND PERFUMES.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
92,138	4,320	88,232	4,014	5 0 4	30,233	1,417	27,023	1,278	1 8 6
90,818	1,521	89,424	1,456	6 2 1	11,598	488	11,334	480	0 12 5
369,506	16,311	3,30,646	15,266	10 10 1	2,35,074	4,047	93,331	1,736	3 0 0
1,28,494	4,016	1,07,156	3,349	7 5 2	70,958	2,168	52,457	1,589	3 9 4
147,491	7,857	1,39,008	7,459	7 0 0	35,614	1,682	34,275	1,610	1 11 7
33,662	1,052	33,204	1,038	3 2 0	20,569	643	20,569	643	1 14 11
31,200	975	30,246	945	3 14 0	5,093	159	4,753	148	0 9 10
99,681	3,120	99,156	3,104	19 13 11	3,870	121	3,870	121	0 12 5
19,056	863	18,798	851	3 7 4	20,621	1,005	20,609	1,004	3 12 7
...	1,644	...	1,611	...	12,695	595	12,313	577	1 0 5
1,78,944	5,592	94,624	2,957	3 13 1	...	...	...	...	...
18,169	852	17,934	841	1 14 3	21,747	1,019	20,595	965	2 2 9
...	...	...	...	...	3 529	110	3,464	109	0 9 8
14,865	699	14,492	686	2 10 5	...	...	...	...	
14,166	669	13,815	653	3 6 6	2,770	119	2,770	119	0 10 11
7,146	334	7,061	330	1 9 2	5,567	240	5,010	215	1 1 10
71,044	2,220	69,779	2,119	3 5 1	78,898	3,549	75,531	3,396	3 9 6
...	3,736	...	2,987	...	97,226	3,352	70,133	2,328	2 10 7
79,395	2,481	78,760	2,462	6 1 7	13,934	649	13,881	647	1 1 2
38,295	1,197	33,416	1,044	3 0 4	35,756	1,290	34,659	1,254	3 2 2
7,876	246	7,822	244	1 10 6	15,336	637	15,047	624	3 3 0
206,783	9,361	1,80,309	8,243	7 5 9	23,678	1,623	21,318	1,287	0 14 0
63,864	2,493	63,864	2,493	5 4 10	10,363	4,888	10,363	4,888	0 34 6
37,292	1,167	34,834	1,090	5 0 4	41,011	1,283	37,870	1,185	5 7 4
22,263	696	20,566	643	2 10 4	7,020	286	6,552	271	0 13 6
	Rs. A. P.		Rs. A. P.						
3,071	139 10 11	3,071	139 10 11	0 11 6	...	...	...	...	...
	Rs.		Rs.						
...	12,838	...	12,462	...	..	9,690	...	8,584	...
1,59,199	4,966	1,03,637	3,263	5 0 7	1,48,210	4,640	91,145	2,857	4 6 10
48,064	751	45,082	688	6 6 10	27,996	875	26,015	813	3 11 4
2,70,187	8,443	3,60,329	8,135	6 8 2	5,11,16,693	2,643	1,09,916	3,435	1 15 9
35,769	1,152	34,743	1,142	4 0 5	7,919	248	7,919	248	1 14 8
9,187	274	8,638	257	1 10 5	5,635	176	5,579	174	1 1 0
18,360	457	17,908	443	2 7 11	17,224	538	16,234	507	2 4 2
15,319	326	15,227	324	2 6 9	10,929	343	10,699	335	1 11 2
9,577	266	9,353	260	2 0 6	26,467	672	19,584	613	4 4 4
34,220	688	34,172	686	3 13 8	42,669	1,333	41,193	1,287	4 10 5
1,54,242	8,129	1,51,437	7,061	3 8 2	1,05,135	4,870	86,618	4,010	2 0 1
29,974	1,405	27,249	1,264	1 13 0	17,537	1,156	16,454	1,108	1 1 6
13,561	591	13,332	584	1 12 5	9,230	291	9,098	287	1 7 5
3,42,195	7,091	2,91,092	6,222	11 12 9	1,04,736	3,273	90,208	2,819	3 10 6
				Md. S. C.					
10,172	210	10,112	208	2 4 11	14,393	438	14,107	429	3 3 7

56	57	58	59	60	61	62	63	64	65
CLASS VI.—TOBACCO.					CLOTH AND PIECE-GOODS AND ARTICLES OF CLOTHING.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c). Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs	Rs. A. P.
31,789	993	28,579	893	1 10 7	6,12,303	14,351	5,58,128	13,082	32 8 4
Mds.		Mds.		Mds. S. C.					
5,337	1,366	4,959	1,271	0 13 10	3,41,188	5,387	3,30,664	5,216	22 1 2
Rs.		Rs.		Rs. A. P.					
28,656	896	25,479	797	0 13 1	98,55,278	52,262	47,14,519	25,471	151 9 6
61,439	2,796	41,930	1,884	2 13 10	13,59,265	14,272	9,67,133	10,180	66 1 9
...	...	...	...	...	3,41,040	10,661	3,39,187	10,603	17 1 3
4,511	141	4,511	141	0 6 9	24,390	488	24,359	787	2 4 8
5,093	159	4,084	128	0 8 4	9,406	1,883	80,265	1,606	10 6 0
3,570	112	3,570	112	0 11 5	74,247	2,323	70,236	2,198	14 1 2
4,150	131	4,150	131	0 12 2	1,21,763	3,810	1,19,730	3,723	22 0 3
...	401	...	360	...	2,63,246	6,203	2,52,419	5,948	21 0 2
21,792	681	21,024	657	0 13 7	6,25,920	19,560	5,10,529	15,955	20 9 8
Mds.		Mds.		Mds. S. C.					
1,323	256	1,261	244	0 5 5	2,12,225	4,421	2,09,594	4,366	22 1 7
...	...	...	...	...	93,233	1,939	89,651	1,864	15 10 10
...	...	...	...		86,199	2,694	84,901	2,653	15 8 5
384	126	352	114	0 3 8	1,19,492	2,803	1,16,046	2,722	28 10 1
235	80	225	76	0 2 0	42,269	1,283	42,269	1,283	9 6 9
5,119	795	4,976	774	0 9 8	3,26,732	9,141	2,84,850	8,042	13 8 10
782	469	742	445	0 1 2	5,39,800	...	4,21,528	...	...
10,695	334	10,695	334	0 13 3	4,58,360	7,162	3,95,591	6,081	30 10 2
9,108	310	8,148	255	0 11 9	2,43,017	3,798	2,35,838	3,676	21 5 4
3,410	97	3,207	91	0 10 11	1,00,942	1,777	89,180	1,589	18 14 4
...	...	...	...	...	4,47,222	10,484	4,25,752	9,980	17 6 1
796	807	796	807	0 2 10	2,51,829	3,951	2,51,829	3,951	20 14 6
14,602	453	12,418	382	1 12 8	2,23,462	5,259	1,55,108	3,658	22 5 10
6,297	197	6,265	196	0 12 11	1,14,947	2,395	98,392	2,050	12 10 6
	Rs. A. P.		Rs. A. P.			Rs. A. P.		Rs. A. P.	
2,250	88 4 8	2,250	88 4 8	0 8 5	20,703	431 15 11	20,703	431 15 11	4 13 6
	Rs.		Rs.			Rs.		Rs.	Rs A. P.
...	14,739	...	12,101	...	23,79,310	74,353	16,18,000	50,563	48 9 1
Mds.		Mds.		Mds. S. C.					
2,584	544	2,463	526	0 4 13	4,57,385	7,187	4,03,475	6,346	19 9 8
760	160	718	155	0 4 2	1,31,818	2,613	1,03,742	2,159	14 12 7
15,544	1,943	14,825	1,853	0 10 11	24 08,708	25,091	13,93,905	14,520	25 2 11
1,172	218	1,039	199	0 4 13	90,717	1,417	83,529	1,305	9 10 9
642	134	628	133	0 5 6	43,820	685	42,882	670	8 3 4
1,697	199	1,562	186	0 8 11	78,380	1,225	72,398	1,131	10 1 5
750	132	676	125	0 4 5	46,525	711	44,144	690	7 0 3
743	44	516	104	0 4 2	1,83,266	2,867	1,12,447	1,695	24 6 11
1,824	214	1,751	207	0 7 14	1,57,982	2,468	1,47,050	2,297	16 9 7
10,157	2,931	7,684	2,402	0 7 2	19,24,081	33,345	10,39,176	18,914	24 1 4
2,370	367	2,215	349	0 5 14	3,56,928	5,576	2,75,554	4,300	18 5 2
		Mds.							
721	151	653	142	0 3 8	1,43,911	4,494	1,22,231	3,816	16 4 5
17,281	3,678	6,933	1,720	0 11 4	15,39,837	20,740	12,83,572	17,149	52 0 2
5,414	169	5,414	169	1 3 9	65,428	2,585	1,62,605	2,541	37 2 3

66	67	68	69	70	71	72	73	74	75
CLASS VII.—INCLUDING CLOTH, PIECE-GOODS, ARTICLES OF CLOTHING AND MANUFACTURED ARTICLES OF DRESS.					CLASS VIII.—METALS AND ARTICLES OF METAL.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount to tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
6,47,750	15,190	5,92,426	13,894	30 7 0	61,470	1,441	58,025	1,361	3 3 6
11,496	285	11,496	285	0 12 7	1,69,673	506	169,118	493	11 9 7
98,61,851	52,364	47,20,753	25,568	151 12 8	2,54,290	2,040	121,241	1,047	3 14 4
14,09,591	14,834	10,16,903	10,737	69 8 2	61,020	954	52,892	827	3 9 10
3,81,739	11,930	3,78,187	11,819	19 0 8	63,078	1,977	53,283	1,702	2 11 9
3,05,963	6,052	2,95,353	5,841	27 13 1	9,769	147	8,189	123	0 12 4
1,00,298	2,056	87,895	1,770	11 4 0	5,583	87	8,997	62	0 8 2
76,747	2,389	72,513	2,259	14 8 6	10,403	165	8,897	141	1 12 8
1,30,580	4,092	1,28,547	4,008	23 10 3	12,227	382	10,281	221	1 14 3
2,72,825	6,502	2,61,925	6,244	21 12 10	34,292	1,072	24,687	772	2 0 10
7,98,176	21,818	5,76,400	18,075	23 4 2	...	...	...	...	...
2,15,297	4,455	2,10,666	4,400	22 3 4	17,644	552	15,084	472	1 9 5
1,10,087	2,328	94,621	2,006	16 8 9	...	...	...	...	...
93,389	2,918	92,057	2,877	16 13 4	...	...	...	...	...
1,29,384	3,132	1,25,574	3,008	30 15 9	4,504	141	3,292	103	0 13
43,135	1,303	43,135	1,303	9 9 10	2,752	86	918	28	0 3
373,128	10,3 3	3,25,372	9,033	15 7 8	50,273	1,094	37,428	827	1 12 6
55,792	12,466	53,584	9,957	2 0 7	1,00,656	2,097	49,824	1,038	1 14 3
540,819	8,450	4,77,722	7,464	37 0 0	14,691	869	22,245	818	0 15 2
2,54,990	3,984	2,46,976	3,859	22 5 6	15,681	327	11,970	250	1 1 4
1,05,530	1,886	93,735	1,696	19 13 10	9,753	170	8,746	154	1 13 8
6,61,421	15,507	5,28,402	12,391	21 9 2	83,031	1,949	47,824	1,124	1 15 3
2,89,973	5,059	2,89,973	5,059	24 1 2	2,273	72	2,273	72	0 3 0
2,44,547	5,767	1,75,203	4,143	25 4 3	37,591	872	25,877	597	3 11 8
1,21,672	2,536	1,04,246	2,173	13 6 7	6,004	188	5,871	184	0 12 1
	Rs. A. P.		Rs. A. P.			Rs. A. P.		Rs. A. P.	
12,298	145 2 5	41,855	790 5 1	9 12 9	9	0 4 6	9	0 4 6	...
	Rs.		Rs.			Rs.		Rs.	
30,10,025	94,063	21,88,953	68,405	65 11 3	4,91,041	15,345	3,93,246	12,289	11 12 10
5,29,864	8,645	4,66,828	7,654	22 10 11	1,21,375	1,902	50,247	791	2 7 1
1,34,346	2,861	1,05,992	2,402	15 1 8	20,160	315	13,774	224	1 15 5
25,34,076	28,369	15,09,789	17,687	27 4 5	4,12,370	6,443	2,90,923	4,546	5 4 1
89,963	1,500	83,870	1,387	9 11 6	9,220	144	6,478	102	0 12 0
50,530	793	48,615	762	9 5 0	6,435	101	4,288	68	0 13 2
84,785	1,325	78,615	1,228	10 15 3	10,004	156	7,568	118	1 0 10
46,455	726	45,074	705	7 2 7	9,551	149	4,701	73	0 11 11
1,99,497	3,132	1,29,760	1,869	28 3 2	33,726	543	14,473	242	3 2 3
1,64,672	2,573	1,53,593	2,400	17 5 5	14,063	220	13,404	210	1 8 3
20,63,286	36,693	11,56,613	21,615	26 12 10	2,69,194	8,413	118,229	3 697	2 11 10
420,651	7,566	3,29,913	5,979	21 15 0	83,969	2,624	27,708	868	1 13 6
1,52,401	4,766	1,29,507	4,044	17 13 11	15,876	499	11,199	353	1 7 10
16,82,572	22,280	14,07,952	18,448	57 0 10	2,03,008	4,086	1,18,227	2,922	4 12 8
1,67,042	2,610	1,64,219	2,566	37 8 3	5,715	89	4,943	77	1 2 1

No. IV.

the several municipalities in the Punjab during the year ending 31*st March* 1919.

taxation per head of population—concluded.

III OF 1916.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net import.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	REMARKS.
Rs.	Rs.	Rs	Rs.	Rs. A. P.		Rs. A. P.	Rs. A. P.	
...	...	...	...	...	...	1 7 4	2 13 3	
7,455	234	7,383	232	0 8 1	...	1 9 3	2 4 7	
65,395	2,915	46,455	2,345	1 7 11	...	1 13 5	2 12 6	
...	...	...	...	...	...	1 11 4	3 0 2	
13,691	216	13,691	215	1 0 0	63	1 1 3	2 6 0	
...	...	...	...	...	...	0 13 6	1 10 10	
...	...	...	...	...	...	0 9 10	1 0 10	
...	...	...	...	...	...	0 15 2	2 3 7	
...	...	...	...	...	...	0 12 9	2 0 6	
...	...	...	...	...	...	1 0 10	1 15 5	
5,472	171	2,624	82	0 1 8	...	1 2 9	2 4 11	
...	...	...	...	...	...	1 3 5	2 0 3	
...	...	...	...	...	...	0 13 9	1 5 7	
...	...	...	...	...	...	1 2 5	1 13 10	
...	...	...	...	...	...	2 5 4	3 6 11	
...	...	...	...	...	6,278	0 14 5	1 6 5	
13,347	348	13,347	348	0 10 2	...	1 2 7	2 2 3	
...	...	...	...	...	...	0 10 3	1 7 8	
480	15	480	15	0 0 7	...	0 12 10	1 12 10	
...	...	...	...	...	...	0 11 1	1 7 3	
2,470	77	2,470	77	0 8 4	...	0 15 5	1 9 8	
...	...	...	...	...	...	1 5 9	2 8 7	
1,054	33	1,054	33	0 1 4	...	1 4 0	2 8 3	
14,223	439	13,601	420	1 15 4	...	1 7 2	2 14 1	
...	...	...	...	...	...	0 10 0	1 3 6	
...	...	...	...	...	...	0 8 1	0 15 1	
62,271	1,946	61,033	1,907	1 13 4	...	3 3 4	7 9 2	
69,053	2,164	59,566	1,867	2 14 4	...	1 0 1	2 0 10	
5,435	170	4,304	136	0 9 10	...	0 11 0	1 9 9	
1,06,626	1,666	93,196	1,456	1 10 11	...	0 14 6	1 12 6	
5,287	83	5,247	82	0 9 9	...	0 10 6	1 1 6	
3,480	55	3,480	55	0 10 8	150	0 10 1	1 2 4	
2,721	43	2,721	43	0 0 4	...	0 10 1	1 1 7	
3,703	58	3,703	58	0 9 5	...	0 8 9	0 14 2	
3,541	56	3,406	54	0 11 10	10,726	1 3 1	2 5 3	
15,436	241	15,436	241	1 11 10	...	0 9 11	1 4 3	
2,27,612	7,116	1,56,248	4,886	3 9 11	360	1 10 8	2 12 2	
...	...	...	...	...	...	0 11 10	1 7 0	
...	...	...	...	...	...	0 13 6	1 10 3	
1,30,176	2,034	1,16,544	1,821	4 11 7	...	1 9 5	3 2 8	
7,710	120	1,605	118	0 5 10	...	1 1 5	2 1 1	

FORM IV

Statement showing the quantity or value of the principal articles imported into, and taxed by, the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					MDS.	Rs.	MDS.	Rs.	MDS. S. C.	MDS.	Rs.	MDS.	Rs.	MDS. S. C.
LAHORE.	LAHORE.	42	Lahore ...	210,270	1,915,553	1,01,725	1,511,485	81,514	7 7 8	151,800	75,900	118,320	59,160	0 22 9
		43	Kasur ...	24,783	Rs. 50,90,457	30,743	Rs. 11,45,680	7,912	Rs. A. P. 0 5 1	Rs. 3,44,567	16,152	Rs. 2,61,158	12,242	Rs. 0 7 10
		44	Khem Karan	5,732	MDS. 91,578	3,050	MDS. 33,630	1,214	MDS. S. C. 5 34 10	MDS. 1,874	1,256	MDS. 1,364	922	MDS. S. C. 0 9 8
		45	Chunian ...	7,151	79,752	2,184	29,288	1,349	4 3 13	7,822	3,112	6,582	2,475	0 36 13
	AMRITSAR.	46	Amritsar ...	...	...	...	...	...	...	...	...	...	...	...
	GURDASPUR.	47	Gurdaspur ..	5,133	25,847	1,033	25,389	1,308	4 37 13	2,363	737	2,359	736	0 18 6
		48	Dinanagar ...	4,154	48,648	2,716	26,305	1,513	6 14 2	2,425	712	2,324	686	0 22 6
		49	Pathankot ...	7,007	79,673	2,709	72,483	2,476	10 13 12	4,211	1,306	3,404	1,054	0 19 7
		50	Batala ...	26,430	171,026	8,670	146,008	7,510	5 21 0	7,794	2,433	7,770	2,426	0 11 12
		51	Dera Baba Nanak.	4,556	58,470	2,869	53,804	2,651	11 32 6	1,792	560	1,745	545	0 15 5
	SIALKOT.	52	Sialkot ...	64,869	946,131	49,884	658,490	34,766	10 6 1	22,496	15,747	20,403	14,813	0 12 9
		53	Pasrur ...	7,564	48,358	1,884	47,018	1,804	6 8 10	2,101	787	2,027	758	0 10 11
	GUJRANWALA.	54	Gujranwala	29,472	561,752	22,551	236,338	9,556	8 0 12	52,883	16,526	29,494	9,217	1 0 0
		55	Wazirabad ...	17,146	204,339	8,790	190,909	7,240	11 5 5	25,824	3,228	22,976	2,872	1 13 9
		56	Eminabad ...	5,526	41,774	1,652	30,698	1,241	5 22 4	2,318	724	2,202	688	0 15 15
		57	Sharakpur ...	4,482	50,308	2,694	5,038	2,694	11 8 15	1,222	312	1,222	312	0 10 15
	GUJRAT.	58	Gujrat ...	18,692	255,029	5,472	244,323	5,033	13 3 8	6,336	4,158	6,278	4,120	0 13 7
		59	Jalalpur Jattan.	11,615	79,121	2,668	78,061	2,623	6 28 13	Rs. 48,022	2,251	Rs. 45,760	2,145	Rs. A. P. 3 15 0
		60	Dinga ...	5,352	28,480	919	25,503	816	4 30 9	33,005	737	23,005	737	6 2 8
RAWALPINDI.	SHAHPUR.	61	Bhera ...	15,202	123,726	4,341	108,935	3,843	7 6 10	Mds 5,607	2,102	Mds. 5,105	1,911	Mds. S. C. 0 13
		62	Miani ...	5,819	45,509	1,722	36,310	1,428	6 9 13	1,787	670	1,737	651	0 11 15
		63	Khushab ...	10,159	158,208	4,944	142,944	4,467	14 2 13	2,917	1,094	2,872	1,077	0 11 15
		64	Sahiwal ...	7,658	45,196	1,552	42,310	1,462	5 21 0	5,766	1,613	5,700	1,594	0 29 12
	JHELUM.	65	Jhelum ...	19,698	224,568	8,905	197,685	6,690	10 1 7	19,636	7,354	14,084	5,272	0 28 10
		66	Pind Dadan Khan.	10,590	49,723	2,321	49,723	2,321	4 27 10	12,050	1,215	12,050	1,215	1 13 7
	RAWALPINDI.	67	Rawalpindi ...	86,483	967,917	68,284	633,558	47,074	7 13 1	162,068	81,035	81,384	40,693	0 37 10
	ATTOCK.	68	Hazro ...	9,930	50,882	2,385	46,367	2,232	4 26 6	5,612	2,806	5,550	2,775	0 22 4
		69	Pindigheb ...	9,554	64,168	2,054	63,495	2,033	6 25 3	2,235	1,103	2,214	1,092	0 9 4
	MIANWALI.	70	Mianwali ...	6,224	252,670	10,791	68,219	2,661	10 38 7	9,573	2,248	6,313	1,556	1 0 9
		71	Kalabagh ...	6,654	46,239	3,052	38,218	2,601	6 3 13	1,883	974	1,794	936	0 10 12
		72	Bhakkar ...	5,388	68,580	4,502	53,331	3,447	9 36 4	1,844	916	1,817	904	0 13 7
		73	Isa Khel ...	6,868	30,539	1,752	20,531	1,516	2 39 9	1,572	705	1,518	676	0 8 13

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount or tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds. s. c.	Rs.	Mds.	Rs.	Mds. s. c.
78,384	19,596	57,704	14,426	0 11 0	51,572 32 0	64,466	45,604	57,005	0 8 11
Rs.		Rs.		Rs. A. P.	Rs.		Rs.		Rs. A. P.
1,45,569	4,549	1,25,988	3,937	0 2 6	2,13,111	6,660	1,95,675	6,115	0 3 11
Mds.		Mds.		Mds. s. c.	Mds.		Mds.		Mds. s. c.
4,024	1,057	2,980	828	0 20 1	329	617	308	578	0 2 2
10,624	2,175	10,007	2,059	1 15 6	775	1,337	556	1,285	0 3 2
...	...	...	...	...	...	...	...	...	...
2,252	352	2,240	350	0 17 7	681	1,166	674	1,154	0 5 4
3,503	212	3,283	100	0 31 9	336	783	316	736	0 3 1
6,238	776	4,462	543	0 25 8	623	625	606	609	0 3 7
8,987	1,053	9,078	1,134	...	2,413	3,016	2,347	2,933	0 3 9
1,638	228	1,507	208	0 13 4	363	453	343	428	0 3 0
52,494	7,227	33,680	5,055	0 20 2	5,299	6,623	4,227	5,283	0 2 10
2,846	239	2,777	282	0 14 10	461	578	455	569	0 2 7
12,970	1,824	11,022	1,550	0 14 15	2,562	1,601	2,314	1,446	0 3 2
15,232	1,190	14,016	1,095	0 32 1	4,312	2,695	4,066	2,541	0 4 7
2,615	407	2,604	405	0 18 13	376	188	370	185	0 2 11
2,677	324	2,677	324	0 23 12	192	194	192	194	0 0 14
4,733	1,800	4,571	1,745	0 9 12	1,520	3,966	1,482	3,857	0 3 3
Rs.		Rs.		Rs. A. P.	Rs.		Rs.		Rs. A. P.
16,832	789	15,957	748	1 5 11	16,900	794	14,611	685	1 4 2
					Mds.		Mds.		Mds. s. c.
21,270	491	21,079	482	3 15 0	286	215	281	211	0 2 2
Mds.		Mds.		Mds. s. c					
15,524	1,940	13,074	1,643	0 34 6	2,178	2,179	1,996	1,997	0 5 4
6,535	204	6,345	681	1 13 7	679	679	638	638	0 4 6
9,000	1,125	8,408	1,051	0 33 2	721	721	703	702	0 2 12
5,083	635	5,069	634	0 26 8	870	870	864	864	0 4 8
26,996	5,135	16,071	2,200	0 32 10	2,768	3,460	2,570	3,212	0 5 3
4,411	552	4,140	518	0 3 9	1,154	1,154	1,154	1,154	0 4 5
104,521	24,405	61,957	14,629	0 28 11	42,922	42,922	25,278	25,278	0 11 11
2,317	290	1,701	212	0 6 3	1,831	1,861	1,791	1,791	0 7 3
7,886	2,491	7,758	2,451	0 32 9	752	1,864	738	1,834	0 3 1
25,091	3,094	23,049	2,868	3 23 2	1,150	1,616	859	1,176	0 5 8
5,695	828	4,570	636	0 27 8	791	1,817	755	1,739	0 4 8
3,029	367	2,933	353	0 21 12	792	1,541	754	1,471	0 5 9
4,186	599	3,403	532	0 20 3	392	750	364	707	0 2 2

26	27	28	29	30	31	32	33	34	35
CLASS I.—INCLUDING GRAIN, SUGAR, GHI AND ARTICLES USED AS FOOD AND DRINK FOR MEN AND ANIMALS.					CLASS II.—ANIMALS FOR SLAUGHTER.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
MDS.	RS.	MDS.	RS.	RS. A. P.		RS.	RS.	RS.	RS. A. P.
...	4,40,942	...	3,80,981	1 13 0	...	58,299	...	47,100	...
RS.		RS.			RS.				
61,38,386	70,655	20,25,611	41,196	1 10 7	99,604	3,113	99,604	3,113	0 2 0
MDS.		MDS.		MDS. S. C.					
131,168	7,579	71,192	5,085	12 16 12	8,876	277	8,876	277	1 8 9
153,285	12,863	100,712	10,209	14 2 12	10,176	318	10,176	318	1 6 9
...	...	...	...	...	...	...	...	...	...
50,503	5,578	50,017	5,539	9 29 12	22,709	1,069	22,709	1,069	4 6 9
67,059	6,411	44,115	4,963	10 24 12	4,117	127	4,117	127	0 15 10
133,760	9,182	123,223	8,309	17 23 7	20,699	649	20,699	649	2 15 3
286,609	21,503	249,800	19,023	9 18 1	15,455	1,449	15,455	1,449	0 9 4
84,107	5,530	79,029	5,218	17 13 14	4473	140	4,473	140	0 15 9
1,278,296	1,15,634	927,066	92,714	14 11 11	96,740	9,631	96,740	9,631	1 7 10
72,908	5,318	70,362	5,185	9 12 1	17,646	560	17,646	560	2 13 5
7,02,131	61,078	317,263	26,272	10 30 10	24,522	766	24,480	765	0 13 3
4,03,780	28,463	355,348	25,315	20 28 15	56,256	879	56,256	879	3 4 6
72,636	4,568	61,182	4,101	11 2 14	5,855	92	5,855	92	1 0 11
54,399	3,524	54,399	3,524	12 5 15	1,686	26	1,686	26	0 6 0
288,558	23,136	276,981	22,064	14 32 12	58,052	1,789	58,052	1,789	3 1 8
RS.		RS.		RS. A. P.					
...	8,527	...	8,203	0 11 8	14,496	453	14,496	453	1 3 11
2,912	...	2,806	...	0 8 4	3,053	95	3,053	95	0 9 1
MDS.		MDS.		MDS. S. C.					MDS. S. C.
184,826	14,757	176,429	13,445	12 10 8	24,191	776	24,191	776	1 9 6
73,158	6,106	63,580	5,713	10 36 19	12,327	385	12,327	385	2 1 11
98,197	6,707	95,224	6,589	12 17 6	5,853	145	5,853	145	0 12 3
291,712	9,116	269,504	8,422	26 21 2	15,520	485	15,520	485	1 8 5
394,748	44,052	310,716	33,154	15 30 15	90,776	2,843	90,776	2,843	4 9 9
67,338	7,668	67,067	7,634	6 13 3	7,810	745	7,810	745	0 29 3
...	3,32,184	...	1,96,568	...	...	17,537	...	13,204	...
182,363	12,742	164,592	12,221	16 21 10	8,412	263	8,412	263	0 13 6
76,550	8,755	75,673	8,628	7 36 13	721	280	721	280	0 1 2
315,714	21,587	125,075	11,949	20 3 13	17,158	268	17,158	268	2 12 1
57,103	7,797	47,672	7,046	7 6 9	HEADS. 5,281	381	...	...	0 33 5
121,112	9,141	105,546	7,954	19 23 9	5,179	263	HEADS. 5,179	263	0 36 6
52,047	4,972	41,128	4,567	5 39 9	15,519	236	15,519	236	2 4 2

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
...	...	...	...	...	...	53,533	...	50,859	...
Rs.		Rs.		Rs. a. p.	Rs.		Rs.		Rs. a. p.
51,772	1,618	49,564	1,549	0 1 0	7,78,702	13,327	97,685	4,039	0 2 7
Mds.		Mds.		Mds. s. c.	Mds.		Mds.		Mds. s. c.
100	20	94	18	0 0 10	6,457	487	4,596	196	0 32 1
703	419	673	404	0 3 12	42,498	1,519	14,997	1,439	5 34 15
...	...	...	...	...	...	...	...	...	...
705	222	699	220	0 5 7	705	Mds. 222	699	Mds. 220	0 5 7
410	77	406	76	0 3 14	13,447	Rs. 330	13,092	Rs. 277	3 6 1
529	200	485	184	0 2 12	50,699	916	50,295	832	7 7 2
1,738	544	463	145	0 0 11	45,822	2,695	44,466	2,282	1 27 13
444	139	436	136	0 3 13	5,819	387	5,703	357	1 10 1
2,815	2,382	2,668	2,241	0 1 10	218,232	22,510	78,196	16,457	0 35 14
47	23	46	22	0 0 4	19,337	756	19,211	732	2 21 8
1,928	723	637	239	0 0 14	53,345	5,833	38,153	3,774	1 11 12
1,284	321	1,080	270	0 2 8	80,356	3,301	76,240	2,971	4 22 8
326	82	326	82	0 2 6	8,622	297	8,561	295	1 21 15
64	23	64	23	0 0 9	4,961	129	4,961	129	1 4 4
1,553	704	1,521	689	0 3 4	8,575	2,667	7,806	2,429	0 16 11
Rs.		Rs.		Rs. a. p.	Rs.		Rs.		Rs. a. p.
769	36	564	30	0 0 9	38,437	1,731	37,120	1,674	3 3 1
2,104	66	2,104	66	0 6 3	321	...	314	...	0 0 11
Mds.		Mds.		Mds. s. c.	Mds.	Rs.	Mds.		Mds. s. c.
258	97	225	86	0 0 9	55,257	2,617	52,083	2,273	3 17 0
34	13	34	13	0 0 4	10,970	1,380	6,674	843	1 5 14
268	100	263	99	0 1 6	32,659	980	32,136	914	4 7 13
520	195	336	126	0 1 5	35,104	1,097	31,296	978	3 3 3
1,623	507	1,508	471	0 3 1	252,719	9,092	234,216	6,808	11 35 9
5,244	1,156	4,885	1,123	0 18 6	122,740	3,272	122,681	3,223	11 23 3
21,960	8,927	21,040	8,564	0 9 12	...	37,387	...	22,626	...
844	422	843	422	0 3 6	2,761	1,762	2,244	1,547	0 9 0
10	8	10	8	0 0 1	9,042	1,584	8,957	1,569	0 37 8
290	56	290	56	10 1 14	18,596	1,797	6,477	1,047	1 1 10
709	228	635	211	0 3 13	8,519	1,015	7,642	926	1 5 15
171	44	171	44	0 1 4	18,781	1,011	16,066	891	2 39 4
364	128	348	124	0 2 0	3,113	386	2,953	372	0 17 3

46	47	48	49	50	51	52	53	54	55
Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	89,587	...	80,442	...	7,84,273	37,615	6,85,810	33,037	3 4 2
1,27,952	5,998	1,16,506	5,461	0 3 6	1,15,255	3,205	1,02,988	2,732	0 1 9
13,187	629	12,702	706	2 3 5	4,022	188	4,022	188	0 11 2
25,940	1,216	25,511	1,196	3 9 1	33,427	1,045	32,149	1,005	4 7 11
...	...	...	...	...	...	...	...	...	...
6,997	342	6,912	338	1 5 6	7,252	340	7,252	340	1 6 7
16,897	792	16,687	783	4 0 3	5,815	94	5,815	94	1 6 4
45,755	1,433	45,065	1,410	6 6 11	11,179	375	11,102	372	1 9 4
1,09,496	3,422	1,08,684	3,397	4 1 9	35,964	1,124	34,500	1,078	1 4 10
21,784	681	21,609	676	4 11 11	7,350	230	7,331	229	1 9 9
5,71,640	26,289	3,86,404	18,704	5 15 4	1,28,095	5,691	1,11,303	4,908	1 11 5
24,771	1,156	23,946	1,120	3 2 8	7,462	338	7,441	332	0 15 9
1,49,184	6,993	1,12,213	5,260	3 12 11	61,397	2,878	50,112	2,349	1 11 2
1,67,488	5,234	1,31,328	4,104	7 10 6	37,632	1,176	36,704	1,147	2 2 1
24,167	755	24,006	750	4 5 6	4,362	136	4,237	132	0 12 3
2,694	201	2,694	201	0 9 8	3,754	75	3,754	75	0 13 5
1,15,553	5,196	1,01,250	4,417	5 6 9	25,045	1,271	24,680	1,255	1 5 1
44,620	2,088	42,770	1,998	3 10 4	5,830	244	5,830	244	0 8 0
27,502	688	27,311	679	5 1 8	5,380	252	5,380	252	1 0 1
1,06,798	3,744	97,448	3,582	6 6 6	85,304	2,971	80,752	2,813	5 4 4
38,295	1,067	37,816	1,050	6 8 0	5,484	247	5,270	242	0 14 6
23,837	923	22,796	877	2 15 7	29,054	1,056	28,857	1,050	3 12 3
61,690	1,928	54,496	1,703	5 5 9	29,376	918	29,088	909	2 13 10
2,76,640	8,645	1,20,480	3,765	6 1 10	1,17,068	3,649	1,09,196	3,403	5 8 8
45,852	2,365	42 012	2,245	3 9 7	10,583	924	8,678	865	0 13 0
...	51,473	...	27,548	...	3,09,945	20,707	2,01,558	15,768	2 5 3
74,787	2,338	73,123	1,835	7 5 0	3,668	931	3,199	940	0 5 1
14,612	1,771	12,723	1,685	1 5 3	40	383	38	380	0 0 3
22,638	1,129	22,019	1,100	3 8 7	28,795	971	27,227	921	4 6 0
1,13,454	2,750	91,594	1,827	13 12 3	1,753	538	12,772	420	1 14 9
28,474	1,029	28 456	1,028	5 4 6	24,462	762	23,898	748	4 6 11
10,788	417	10,721	415	1 9 0	5,920	188	5,716	182	0 13 4

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
...	21,267	...	18,785	...	68,16,434	1,20,740	57,92,150	1,00,669	2 7 8 9
39,971	1,249	31,370	980	0 0 8	9,38,883	14,670	8,61,465	13,460	0 8 8
Mds.		Mds.							
1,400	272	1,217	219	0 8 7	1,02,892	3,153	76,681	2,328	1 3 6 0
2,521	235	2,513	235	0 14 1	3,13,737	4,960	2,88,617	4,411	4 0 0 0
...	...	...	...	...	...	...	...	...	...
1,026	181	1,022	176	0 7 15	1,34,028	4,194	1,29,989	4,073	2 5 5 2
501	175	375	159	0 3 9	1,35,532	1,391	1,77,280	1,330	4 2 10 9
2,749	1,115	2,299	957	0 13 2	1,41,238	2,208	1,35,546	2,120	1 9 5 6
3,765	688	3,452	627	0 5 3	5,87,876	9,185	5,74,001	8,967	2 1 11 5
1,179	205	1,057	186	0 9 4	93,854	1,466	93,809	1,465	2 0 9 5
19,200	7,240	11,197	5,386	0 6 14	15 16,460	47,390	13,40,158	41,880	2 0 10 7
990	297	969	289	0 5 2	99,838	3,124	96,743	2,965	1 2 12 8
4,076	1,019	1,248	312	0 1 11	5,87,648	18,364	1,79,776	5,618	6 1 7
17,488	1,093	15,982	999	0 14 10	4,24,667	6,370	3,92,067	5,881	2 2 13 10
953	189	934	185	0 6 12	79,516	1,242	74,000	1,156	1 3 6 3
714	110	714	110	0 6 6	65,174	979	65,174	979	1 0 7 3
1,059	338	986	311	0 2 2	2,08,064	5,484	1,82,091	4,956	9 11 10
8,408	269	7,761	249	0 10 7	1,02,666	1,540	93,973	1,410	8 1 5
				Rs. a. p.					
5,030	157	5,030	157	0 15 0	41,140	1,295	40,697	1,281	7 9 8
10,520	339	9,647	311	0 10 1	193,905	6,053	1,82,520	5,699	1 2 0 0
3,978	124	3,713	116	0 10 2	118 592	3,543	1,11,234	3,470	1 9 1 10
1,566	49	1,536	48	0 3 2	94,207	2,944	39,705	2,803	1 1 11 5
15,776	493	15,776	493	0 8 10	14,224	4,382	1,31,712	4,116	1 2 15 5
						Mds. s. c.			
9,926	1,898	9,493	1,822	0 18 12	7,68,896	12,014	727,400	11,349	3 6 14 5
									Mds. s. c.
1,267	512	1,266	510	0 15 0	7,911	2,255	5,857	2,222	0 2 2 0
									Rs. a. p.
...	59,752	...	18,291	...	60,39,552	94,368	32,75,234	51,175	3 7 13 11
18	70	18	70	0 0 1	2,92,794	4,587	2,39,294	3,729	2 4 0 9
1,035	664	958	597	0 4 0	160,070	3,503	1,28,922	2,850	1 3 7 11
1,363	401	1,202	374	0 7 12	562,332	50,011	3,39,338	9,371	5 4 9 7
Mds.		Mds.		Mds. s. c.					
515	131	505	127	0 3 0	1,95,450	4,893	1,53,619	3,945	2 3 1 4
670	252	665	242	0 4 14	2,20,048	4,296	2,17,359	4,247	4 0 5 5
872	173	776	153	0 4 8	1,34,669	3,121	1,28,040	3,945	1 8 10 3

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
72,59,042	1,30,155	60,46 428	1,05,199	28 12 2	25,84,000	80,750	15,04,674	47,021	7 2 6
11,10,012	17,344	10,29,703	16,089	0 10 4	1,25,280	3,914	1,15,024	3,594	0 2 3
1,31,201	4,044	1.04,747	3,212	18 2 7	2,692	84	2,630	82	0 7 4
3,21,983	5,089	2,96,775	4,539	41 8 0	31,909	499	31,763	496	4 7 1
...	...	...	...	...	...	...	...	...	...
1,47,686	4,717	1,43,452	4,590	27 15 1	...	...	...	...	...
2,00,911	1,649	1,92,578	1,586	46 5 9	15,866	238	12,372	186	2 15 7
1,70,262	2,669	1,63,064	2,556	23 4 4	17,066	268	14,763	233	2 1 9
7,33,776	11 497	7,15,635	11,177	27 1 3	1,37,490	2,372	92,155	1,447	3 7 2
1,09,966	1,717	1,09,821	1,716	24 1 8	11,810	185	8,906	134	1 14 3
24,47,203	76,475	18,97,567	59,299	29 4 0	2,77,842	8,686	2,32,152	7,258	3 9 2
1,12,242	3,518	1,05,366	3,302	13 14 10	6,157	194	4,499	142	0 9 6
6,90,784	21,587	2,73,088	3,534	9 4 3	2,79,744	4,371	1,17,056	1,829	3 15 7
5,33,734	8,006	4,97,599	7,464	29 0 3	85,800	1,287	77,816	1,168	4 8 7
86,997	1,359	81,278	1,270	14 11 4	12,434	194	11,253	126	2 0 7
65,174	979	65,174	979	10 7 3	1,558	24	1,558	24	0 5 7
2,46,478	6,379	2,20,299	5,848	11 12 7	60,440	1,885	50,098	1,603	2 10 11
1,11,006	1,665	1,02,253	1,534	8 12 10	9,728	304	8,258	258	0 11 4
42,565	1,340	42,478	1,337	7 15 0	6,116	190	6,116	191	1 2 3
2,44,313	7,194	2,32,053	6,812	15 4 2	71,883	1,123	4,761	746	3 2 2
1,22,925	3,740	1,20,567	3,666	20 11 6	6,241	98	6,241	98	1 1 2
1.08,202	3,221	1,03,699	3,080	13 8 7	1,14,089	1,763	65,334	1,021	8 8 6
1,62,048	5,064	1,52,576	6,768	15 0 4	11,072	173	10,688	167	1 0 10
10,14,208	15,847	9,63,884	15,045	48 14 11	1,25,888	1,967	1,03,040	1,610	5 3 8
12,84,686	2,974	12,82,632	2,941	121 11 0	6,568	586	6,568	586	0 9 11
69,22,395	1,35,013	39,04,986	77,024	45 3 3	12,11,136	37,848	7,79,851	24,371	9 0 3
3,84,588	6,006	3,30,444	5,138	33 3 4	30,676	479	28,628	447	2 14 0
1,64,853	3,303	1,33,705	2,950	13 15 11	Mds. 42	140	Mds. 42	137	Mds. S. C. 0 0 3
5,69,713	15,151	3,47,219	9,511	55 12 7	Rs. 21,759	492	Rs. 26,221	784	Rs. A. P. 4 3 5
2,12,545	5,407	1,65,255	4,235	24 13 4	21,510	304	20,328	231	3 0 11
2,31,721	4,513	2,29,032	4,465	42 8 1	15,644	245	14,592	228	2 10 10
1,37,356	3,182	1,30,687	3,004	19 0 5	4,657	78	3,969	67	0 9 3

No. IV.

the several municipalities in the Punjab during the year ending 31*st March* 1919.

taxation per head of population—continued.

III OF 1911.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net import.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
...	2,09,293	...	1,54,255	...	62 8 0	1 13 0	4 5 10	
33,087	757	32,792	751	0 0 5	...	1 10 7	3 2 4	
632	20	632	20	0 1 9	...	0 14 2	1 11 7	
6,559	349	6,407	346	0 14 6	...	1 6 10	2 12 3	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	1 1 3	2 6 2	
...	...	...	...	...	...	1 3 1	1 15 5	
10,988	357	10,015	327	1 6 10	...	1 3 0	2 3 9	
23,368	365	23,272	364	0 14 1	...	0 11 6	1 8 8	
6,769	212	6,390	200	1 6 5	Rs. 9,286	1 2 4	1 15 2	
1,29,577	8,065	1,10,473	7,452	1 11 3	415	1 6 10	3 8 8	
7,150	237	7,088	235	0 14 11	...	0 10 11	1 9 2	
15,936	498	14,240	445	0 7 9	...	0 14 3	1 10 11	
46,667	700	46,667	700	2 11 6	...	...	...	
...	...	...	...	...	7,001	0 11 10	1 4 3	
...	...	...	...	...	3,524	0 12 7	1 2 2	
...	...	...	...	...	...	1 3 10	2 2 1	
9,552	351	8,207	308	0 11 3	...	0 11 3	1 4 6	
...	...	...	...	...	...	0 8 4	1 1 5	
12,662	308	12,662	2,308	0 10 4	...	0 14 1	2 0 8	
...	...	...	...	...	...	0 15 8	2 1 3	
17	...	17	...	...	...	0 13 9	1 12 8	
6,144	96	6,144	96	0 9 8	...	0 13 3	1 12 9	
75,543	2,477	72,405	21,410	3 10 7	...	1 10 11	3 9 5	
...	...	...	...	...	...	0 11 8	1 12 5	
...	...	...	...	...	6,096	2 4 4	4 9 4	
9,234	289	8,458	260	0 13 7	...	1 3 8	2 4 6	
...	...	...	...	...	...	0 14 5	1 11 2	
20,930	727	20,252	705	3 4 1	...	1 14 10	4 3 9	
...	...	...	...	...	...	1 0 11	2 4 6	
...	...	...	...	...	...	1 7 10	2 15 0	
...	...	...	...	...	...	0 10 8	1 5 0	

FORM IV.

Statement showing the quantity or value of the principal articles imported into, and taxed by, the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	GRAIN.					REFINED SUGAR.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					MDS.	Rs.	MDS.	Rs.	MDS. S. C.	MDS.	Rs.	MDS.	Rs.	MDS. S. C.
MULTAN.	MONTGOMERY.	74	Montgomery	8,129	262,966	16,070	80,121	6,297	9 34 3	20,417	6,913	19,542	6,316	...
		75	Kamalia ...	8,237	86,267	2,835	54,358	1,807	6 23 15	4,694	2,347	4,198	2,099	0 20 6
		76	Pakpattan ...	7,912	47,514	2,227	37,501	1,758	4 29 1	28,395	1,327	27,104	1,271	3 6 9
	JHANG.	77	Jhang-cum Maghiana.	25,914	145,011	11,325	132,140	10,555	5 3 15	6,055	3,020	5,956	2,964	0 9 3
		78	Chiniot ...	14,085	180,137	8,684	125,082	6,100	8 35 4	5,375	3,023	5,221	2,936	0 14 13
	MULTAN.	79	Multan ...	99,243	1,330,605	63,010	1,009,044	40,029	10 6 8	58,540	29,271	56,762	28,379	0 22 14
		80	Shujabad ...	6,334	68,716	3,483	57,833	2,958	9 5 3	10,291	2,074	9,458	1,917	1 19 11
	MUZAFFARGARH.	81	Muzaffargarh	4,387	33,247	3,156	31,163	2,940	7 4 2	1,389	521	1,357	509	0 12 6
		82	Khangarh ...	3,350	28,661	1,824	27,353	1,740	8 6 9	2,814	1,056	2,793	1,048	0 33 6
		83	Alipur ...	3,312	39,382	2,884	32,462	2,352	9 32 1	1,499	467	1,468	458	0 17 12
		84	Leiah ...	8,178	55,391	4,378	42,587	3,635	5 8 7	4,091	1,178	3,935	1,135	0 19 4
		85	Karor ...	3,503	24,940	1,567	14,147	933	4 1 9	1,252	641	1,247	639	0 14 4
	DERA GHAZI KHAN.	86	D. G. Khan ...	16,853	223,699	11,273	218,567	11,027	12 38 12	15,069	6,185	11,832	4,856	0 28 1
		87	Jampur ...	6,517	77,521	3,461	68,621	3,032	10 21 3	2,887	1,263	2,485	1,087	0 15 4
		88	Dajal ...	6,893	70,945	2,287	61,473	1,991	8 36 12	1,545	483	1,424	445	0 8 4
		89	Rajanpur ...	3,704	34,153	1,643	33,038	1,583	8 36 12	996	430	972	420	0 10 8
		90	Mithankot ...	2,589	26,411	1,152	25,302	1,090	9 26 12	1,862	611	1,600	525	0 24 12

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
54,484	4,885	49,229	3,841	6 2 4	4,131	5,246	2,281	2,850	0 11 4
3,616	452	3,000	375	0 14 9	750	947	734	927	0 3 9
26,149	817	25,536	798	3 3 8	28,020	876	25,246	789	3 3 1
8,644	1,124	8,363	1,087	0 12 15	4,068	3,820	4,018	3,772	0 6 3
8,558	1,079	8,483	1,067	0 24 1	2,675	2,508	2,361	2,214	0 6 11
48,456	6,057	43,391	5,424	0 17 8	13,599	16,998	12,360	15,462	0 4 15
7,966	751	7,195	678	1 5 7	1,093	1,368	885	1,107	0 5 9
1,304	184	1,282	181	0 11 11	786	893	730	830	0 6 10
1,282	183	1,001	144	0 11 15	441	336	354	271	0 4 4
2,680	321	2,375	283	0 28 11	623	468	580	435	0 7 0
6,017	737	5,596	680	0 27 6	722	1,428	676	1,348	0 3 5
3,525	423	3,525	423	1 0 4	240	431	230	412	0 2 10
16,875	2,959	12,618	2,212	0 29 15	2,735	2,735	2,571	2,571	0 6 2
4,481	840	3,899	731	0 23 15	778	973	622	777	0 3 13
2,503	391	2,279	356	0 13 4	679	848	613	766	0 3 9
1,099	260	1,084	256	0 11 11	322	322	321	321	0 3 7
3,611	508	3,407	479	1 12 10	499	499	463	463	0 7 2

26	27	28	29	30	31	32	33	34	35
CLASS I.—INCLUDING GRAIN, SUGAR, GHI AND ARTICLES USED AS FOOD AND DRINK FOR MEN AND ANIMALS.					CLASS II.—ANIMALS FOR SLAUGHTER.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
MDS.	RS.	MDS.	RS.	MDS. S. C.	RS.	RS.	RS.	RS.	RS. A. P.
...	49,431	...	30,880	...	...	1,340	...	1,311	...
141,014	8,396	107,951	6,969	13 4 4	1,258	118	1,258	118	0 2 5
...	7,327	...	6,611	...	2,600	210	2,600	210	...
321,375	27,764	307,846	26,777	11 95 3	59,865	1,250	59,865	1,250	2 5 0
292,232	19,701	236,494	16,692	16 31 10	41,339	1,938	41,339	1,938	2 15 0
1,797,150	1,80,202	1,441,599	1,49,302	14 21 1	4,55,328	7,561	4,46,052	7,343	4 7 10
...	10,343	...	9,213	...	12,344	193	12,344	193	1 15 2
42 240	7,759	34,535	7,432	7 34 14	No. 4,373	273	No. 4,373	273	4 15 9
Rs. 44,312		Rs. 42,539		Rs. 9 11 2	21,864		21,865		
40,938	4,983	39,290	4,779	11 29 2	No. 1,895	118	No. 1,895		6
Rs. 24,001		Rs. 23,807		Rs. 7 1 8	Rs 8 per head. 15,160		Rs. 8 per head. 15,160	118	4 8 5
50,955	5,824	43,657	5,138	13 7 4	No. 1,460 7,300	91	7,300	91	2 3 3
Rs. 44,741		41,480		12 8 5					
103,707	9,852	90,262	8,919	11 1 12	No. 6,450	215	No. 6,450	215	0 12 8
35,491	3,588	24,681	2,932	7 1 13	2,098	67	2,098	67	0 9 7
299,214	33,941	285,871	30,942	16 38 8	No. 15,330	1,087	No. 15,330	1,087	1 0 0
180,857	10,197	170,622	9,241	26 7 4	No. 4,866	268	No. 4,866	233	1 0 0
125,380	5,951	115,497	5,500	16 30 4	6,816	218	6,816	218	0 15 13
56,068	4,225	52,798	4,130	14 10 3	7,135	223	7,135	223	1 14 10
52,581	4,149	50,669	3,915	19 22 13	4,160	130	4,160	130	1 9 9

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
2,097	489	1,914	398	0 9 7	...	3,980	...	1,804	...
400	150	376	141	0 1 13	97,363	603	9,577	514	11 25 2
4,346	136	3,734	117	0 7 7	24,346	761	18,604	581	2 5 7
742	519	736	514	0 1 2	103,011	6,616	99,653	5,765	3 33 1
1,949	609	1,949	609	0 5 9	104,519	2,310	102,022	1,989	7 10 0
22,400	5,600	6,217	1,555	0 2 8	2,009,568	52,702	1,895,675	44,049	19 4 1
289	109	688	261	...	72,194	2,590	71,197	2,235	11 9 10
173	22	173	22	0 1 9	19,628 Rs. 980	874	18,010 Rs. 980	809	4 4 3 Rs. 0 3 6
Rs. 1,831 1,076	163	Rs. 1,632 972	146	Rs. 0 7 9 0 11 9	16,180 Rs. 7,409	518	15,966 Rs. 7,061	493	4 30 10 Rs. 2 1 8
20	2	...	...	...	26,019 Rs. 3,335	721	25,773 Rs. 3,335	702	7 31 4 Rs. 1 0 1
344	322	332	310	0 1 10	53,012	2,234	31,844	1,541	3 35 14
99	28	99	28	0 1 2	3,042	237	2,134	199	0 24 6
1,141	428	235	108	0 0 9	240,267	17,444	113,263	6,630	6 28 13
571	248	561	244	0 3 7	35,729	2,001	27,438	1,150	4 8 6
...	...	...	...	...	59,468	2,719	32,114	1,641	4 26 6
46	17	26	10	0 0 4	34,336	2,910	20,582	1,080	5 22 4
63	24	63	24	0 0 16	27,462	1,380	23,574	931	9 4 2

46	47	48	49	50	51	52	53	54	55
CLASS IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS.					CLASS V.—DRUGS, GUMS, SPICES AND PERFUMES.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
64,978	2,235	59,942	2,072	...	48,032	1,088	47,349	1,065	5 13 2
37,674	1,766	37,100	1,741	...	11,200	508	10,808	483	1 4 10
32,182	1,006	30,639	958	3 14 0	3,809	119	3,739	117	0 7 7
1,51,133	7,068	1,46,743	6,926	5 10 7	52,628	2,443	52,118	2,420	2 0 2
1,46,610	6,872	1,43,950	6,747	10 3 6	59,329	2,259	58,121	2,215	4 2 0
4,77,392	22,615	4,71,631	22,395	4 12 4	8,22,462	15,788	7,87,450	14,663	7 14 12
31,900	999	31,467	985	4 15 5	21,879	686	18,318	575	2 14 3
5,66,571	793	5,66,571	768	No. 129	...	...	...	...	...
13,989		13 214		3 0 2					
7,620	406	7,593	405	2 4 3	10,106	317	10,031	314	2 15 11
No. 797,832		Nos.797,832		238					
Nos.		Nos.							
7,69,829	412	1,769,829	411	No. 232	7,966	125	7,966	125	2 6 6
8,654		8,622		2 9 8					
Nos.16,163	811	Nos.16,144	610	1 15 7	13,880	453	13,681	450	1 10 9
5,091	191	4,989	188	1 6 9	4,319	261	8,295	260	2 5 2
84,419	3,682	76,976	3,429	4 9 1	40,795	1,729	38,406	1,637	2 4 6
17,984	562	17,948	561	2 12 1	13,686	635	13,415	624	2 0 11
12,999	609	12,999	609	1 14 2	12,032	376	12,032	376	1 11 11
5,377	174	5,377	174	1 7 3	4,391	214	2,327	116	0 10 1
9,700	303	9,700	303	3 11 11	19,170	477	5,064	236	1 15 4

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	808	...	778	...	3,32,537	12,996	1,99,906	9,453	24 9 6
Mds. 524	131	Mds. 504	126	Mds. S. C. 0 2 7	2,25,792	3,418	2,08,640	3,150	25 5 3
Rs. 6,529	204	6,030	188	0 12 2	1,25,664	8,927	1,11,251	3,477	14 1 0
3,324	1,102	2,374	863	0 3 11	4,84,854	11,832	4,63,208	11,485	17 14 0
2,058	538	1,594	438	0 4 8	3,04,650	4,760	2,93,514	4,586	20 13 5
1,86,563	5,830	1,79,699	5,615	1 13 0	57,76,854	90,268	37,39,002	60,400	37 10 10
Mds. 985	302	Mds. 933	292	0 5 14	2,22,655	3,499	1,90,663	2,999	30 1 7
894	130	894	130	0 8 2	2,00,960	3,141	1,78,773	2,803	40 12 0
Rs. 837		Rs. 837		Rs. A. P.					
Rs. 60	133	Rs. 60	132	0 3 0	1,80,640	2,823	1,80,363	2,819	53 13 5
Mds. 1,044		Mds. 1,039		0 0 3					
				Mds. S. C. 0 12 6					
Mds. 6,979	305	6,979	303	Mds. 2 4 5	1,20,213	1,878	1,04,109	1,627	31 6 11
Rs. 2,790		Rs. 2,705		Rs. 0 13 1					
600	201	520	181	0 2 9	1,50,841	3,550	1,46,158	3,445	17 14 2
218	83	218	83	0 2 8	1,12,251	2,589	83,796	1,910	23 14 3
Mds. 5,175	Mds. 1,009	4,183	799	0 9 14	9,66,378	15,099	8,16,765	12,761	48 7 5
Mds. 1,735	Rs. 576	687	248	0 4 3	2,43,512	3,802	2,07,087	3,233	31 12 5
930	222	970	220	0 5 10	1,43,968	4,499	1,24,252	3,861	16 0 5
397	160	395	160	0 4 4	69,620	2,771	60,230	2,547	16 4 2
1,135	294	1,105	277	0 17 1	1,56,518	2,446	1,42,877	2,233	55 3 0

66	67	68	69	70	71	72	73	74	75
CLASS VII.—INCLUDING CLOTH, PIECE-GOODS, ARTICLES OF CLOTHING AND MANUFACTURED ARTICLES OF DRESS.					CLASS VIII.—METALS AND ARTICLES OF METAL.				
(a) Gross imports.	(b Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
3,76,228	14,651	2,42,217	11,065	29 12 9	62,399	1,834	56,649	1,585	6 15 6
2,34,120	3,570	2,16,712	3,297	27 0 10	11,424	357	8,480	265	1 0 6
1,33,526	4,173	1,18,068	3,690	14 14 9	25,422	794	16,622	519	2 1 7
5,83,414	14,183	5,59,251	13,795	21 9 4	4,17,956	10,321	1,65,556	6,24	6 6 2
3,64,203	5,691	3,49,337	5,459	24 12 10	44,495	695	40,748	636	2 14 3
64,53,389	1,11,420	43,82,773	77,432	44 2 7	3,81,855	11,932	3,05,876	9,555	3 1 3
2,22,754	3,501	1,90,663	3,001	30 1 7	4,713	148	3,815	121	0 9 8
2,19,722	3,434	1,97,511	3,088	45 0 4	...	...	...	...	...
1,83,489	2,868	1,83,128	2,862	54 10 8	1,751	55	1,221	38	0 5 9
1,29,190	2,018	1,13,086	1,767	34 2 4	1,073	17	1,073	17	0 5 2
1,61,780	3,727	1,57,097	3,621	19 3 7	17,354	272	16,725	262	2 0 9
1,14,549	2,629	86,026	1,950	24 8 11	1,729	29	1,438	25	0 6 7
10,40,893	16,813	8,80,775	14,234	52 4 2	48,792	1,311	15,027	483	0 14 3
2,99,164	4,671	2,47,944	3,871	38 0 9	3,225	50	3,125	49	0 7 8
1,51,6 0	4,740	1,30,368	4,124	18 14 7	640	20	640	20	0 1 6
82,786	3,122	73,160	2,894	19 12 0	887	16	855	15	0 3 8
1,64,637	2,683	1,50,739	2,462	58 3 7	1,901	30	1,901	30	0 11 9

No. IV.

the several municipalities in the Punjab during the year ending 31*st March* 1919.

taxation per head of population—concluded.

III OF 1916.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net import.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	
57,995	2,225	54,093	2,103	6 10 6	92	30,880	52,755	
17,312	540	13,216	537	1 9 7	...	Rs. A. P. 0 13 7	Rs. A. P. 1 11 4	
...	...	...	...	...	...	...	...	
16,324	537	16,236	534	0 10 0	...	Rs. 26,777	Rs. 64,424	
14,655	335	14,062	320	1 0 0	...	Rs. A. P. 1 3 0	Rs. A. P. 2 9 5	
9,17,172	34,007	7,41,702	27,930	7 7 7	1,197	1 8 1	3 9 11	
8,351	261	8,299	259	1 4 11	...	1 7 3	2 10 7	
...	...	...	...	...	437	1 11 1	2 15 4	
1,667	27	1,667	27	0 7 11	...	1 6 10	2 12 0	
...	...	...	...	...	...	1 8 9	2 9 4	
...	...	...	...	...	...	1 1 6	1 14 11	
...	...	...	...	...	...	0 13 5	1 10 1	
22,421	701	22,030	689	1 4 11	...	1 13 4	3 8 11	
6,490	203	6,171	193	0 15 2	...	1 6 8	2 7 9	
...	...	...	...	...	...	0 12 9	1 13 6	
2,335	73	2,311	72	0 9 11	...	1 1 10	2 6 3	
7,268	227	7,087	221	2 11 10	...	1 8 2	3 4 6	

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APPENDIX E.

Statement showing the constitution of the Notified Areas in the Punjab during the year 1918-19.

Name of District.	Serial No. of notified area.	Name of notified area.	Act under which constituted	Population within municipal limits (census of March 1911).	Number of members of Committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Hissar ...	1	Fatehabad ...	The Punjab Municipal Act, III of 1911.	2,219	1	4	...	5	1	4	...	5	9	...	100	86	89	
	2	Tohana ...		6,342	2	3	...	5	3	2	1	4	6	...	73	92	80·6	
	3	Budhlada ...		5,000	3	3	...	6	3	3	1	5	11	...	22	55	38·5	
	4	Dabwali ...		1,485	3	3	...	6	3	3	...	6	11	...	63·6	60·6	62·1	
	5	Jakhal ...		800	2	3	...	5	2	3	1	4	9	...	50	2·75	21·65	
Rohtak ...	6	Mohm ...		7,097	1	3	...	4	1	3	...	4	7	...	100	76	82	
Gurgáon ...	7	Farrukhnagar ...		3,136	1	3	...	4	1	3	...	4	7	...	86	95	92·75	
	8	Sohna ...		5,062	2	2	...	4	2	2	...	4	5	...	60	100	80	
	9	Hidyatpur Chhaoni		5,461	2	2	...	4	2	2	1	3	3	...	100	100	100	
	10	Nuh ...		3,309	1	3	...	4	1	3	...	4	6	...	100	78	83·5	
	11	Hathin ...		3,163	1	3	...	4	1	3	...	4	9	...	100	78	83·5	
Karnal ...	12	Kaithal Mandi ...		140	1	2	...	3	1	2	1	2	13	...	100	76·92	84·61	
	13	Ladwa ...		2,756	2	3	...	5	2	3	...	5	12	...	75	72·22	73·33	
	14	Karnal Civil Station		943	2	1	...	3	3	...	3	...	2	...	66·66	-	66·66	
Ambala ...	15	Kalka ...		5,988	2	3	...	5	3	2	1	4	13	...	77	92·30	83·12	
	16	Kharar ...		3,255	...	6	...	6	...	6	1	5	14	...	...	73·81	73·81	
Kangra ...	17	Kangra ...		3,620	1	2	...	3	1	2	...	3	12	...	100	100	100	
	18	Palampur ...		598	2	2	...	4	2	2	...	4	12	...	100	100	100	
	19	Nurpur ...		3,916	1	2	...	3	1	2	...	3	10	...	100	100	100	
	20	Dharmsála ...		705	5	2	...	7	6	1	3	4	4	...	65	100	70	
Hoshiarpur ...	21	Hariana ...		5,395	1	5	...	6	1	5	...	6	12	...	50	77	72·5	
	22	Garhdiwala ...		3,093	1	5	...	6	1	5	...	6	14	...	36	77	70	
	23	Una ...		3,899	2	4	...	6	2	4	...	6	7	2	86	79	81	
	24	Anandpur ...		4,029	1	4	...	5	1	4	...	5	24	...	38	78	70	

Statement showing the constitution of the Notified Area in the Punjab during the year 1918-19—continued.

Name of District.	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (census of March 1911.)	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Hoshiarpur—*concld.*	25	Mukerian ...	Act, III of 1911.	2,802	2	4	...	6	2	4	...	6	20	...	80	83	82	
	26	Dasuya ...		5,921	2	4	...	6	2	4	...	6	10	...	85	85	85	
	27	Miani ...		4,870	1	5	...	6	1	5	...	6	9	...	44	75	70	
	28	Khanpur ...		2,523	1	3	...	4	1	3	...	4	12	...	100	86	89·5	
Jullundur ...	29	Alawalpur ...		3,563	...	4	...	4	...	4	...	4	16	...	...	78	78	
	30	Nawashahr ...		4,475	1	2	...	3	1	2	...	3	10	...	...	100	66·6	
Ludhiana ...	31	Khanna ...		3,319	2	3	...	5	2	3	...	5	13	2	95	85	89	
Ferozepore ...	32	Kaisar Ganj Abohar		5,592	3	9	...	12	3	9	...	12	17	...	66·66	73·85	72·05	
	33	Giddarbaha Mandi		1,430	2	9	...	11	2	9	...	11	13	...	76·92	69·23	68·99	
	34	Guru Harsahai Mandi		208	2	3	...	5	2	3	...	5	13	...	81	56	66	
	35	Buchhcho ...		212	2	4	...	6	2	4	...	6	2	...	100	100	100	
	36	Dharmkot ...		5,859	2	3	...	5	2	3	...	5	12	...	95·83	75	83·33	
	37	Jalalabad ...		4,992	3	2	...	5	3	2	...	5	12	...	94·4	100	96·6	
Lahore ...	38	Patti ...		7,987	2	5	...	7	2	5	...	7	17	...	97	80	84	
	39	Padhana ...		4,587	1	5	...	6	1	5	...	6	4	...	100	50	58	
	40	Pattoki Mandi ...		1,880	1	4	...	5	1	4	...	5	13	...	27	73	63	
	41	Khudian ...		2,992	2	3	...	5	2	3	...	5	8	...	88	47	63	
	42	Baghbanpur and Bhogiwal.		6,993	1	8	...	9	1	8		9	23	...	95·6	69·5	72·4	
	43	Ichra ...		5,904	1	4	...	5	1	4	...	5	17	...	100	72	77	
Amritsar ...	44	Ramdas ...		4,302	1	2	...	3	1	2	1	2	15	...	6	100	68	
	45	Majitha ...		5,223	1	4	...	5	1	4	...	5	18	...	94	72	76	
	46	Jandiala ...		6,959	1	5	...	6	1	5	...	6	19	...	100	70·53	75·44	
	47	Tarn Taran ...		4,260	...	7	...	7	...	7	1	6	16	...	...	92	92	

Gurdaspur ...	48	Sri Gobindpur ...	The Punjab Municipal	3,150	1	4	...	5	1	4	...	5	12	2	58·33	79·11	75
	49	Sujanpur ...		5,512	2	3	...	5	2	3	...	5	10	...	100	83·3	90·0
	50	Dhariwal ...		5,000	1	4	...	5	...	5	2	3	22	1	...	80	80
	51	Daska ..		6,046	1	5	...	6	1	5	...	6	15	...	100	80	83
	52	Jamke ...		3,542	...	5	...	5	...	5	...	5	11	...	...	96	96
	53	Mitranwali ...		3,183	...	5	...	5	...	5	...	5	13	6	...	75	75
	54	Begowala ...		3,768	...	3	...	3	...	3	...	3	11	...	...	94	94
	55	Sambrial ...		6,198	...	5	...	5	...	5	...	5	12	...	...	92	92
	56	Bhopalwala ...		3,336	...	3	...	3	...	3	...	3	4	...	...	100	100
Sialkot ...	57	Sahowala ...		3,558	...	4	...	4	...	4	...	4	12	2	...	70	70
	58	Chawinda ...		4,486	1	4	...	5	1	4	...	5	10	...	100	83	86
	59	Zafarwal ...		3,633	...	5	...	5	...	5	...	5	18	...	...	80	80
	60	Kalaswala ...		2,915	...	4	...	4	...	4	...	4	12	...	...	79	79
	61	Narowal ...		4,464	...	4	...	4	...	4	...	4	15	...	...	88	88
	62	Badomali ...		2,815	1	2	...	3	1	2	...	3	7	5	100	50	66
	63	Daud ...		3,481	1	2	...	3	1	2	...	3	4	8	100	100	100
	64	Hafizabad ...		6,905	1	5	...	6	1	5	...	6	16	...	100	92	93
	65	Pindi Bhattian ...		3,632	1	5	...	6	1	5	...	6	7	...	100	80	83
	66	Sohdra ...		4,401	...	5	...	5	...	5	...	5	12	...	...	100	100
	67	Qilla Didar Singh ...		2,210	1	3	...	4	1	3	...	4	11	...	100	100	100
	68	Shahkot ...		1,054	2	2	...	4	2	2	...	4	8	...	93	93	93
Gujranwala ...	69	Sangla ...		3,113	1	5	...	6	1	5	...	6	12	...	100	88	90
	70	Nankana Sahib ...		2,484	1	3	...	4	1	3	...	4	10	...	100	97	98
	71	Ram Nagar ...		5,256	1	4	...	5	1	4	...	5	14	...	100	100	100
	72	Akalgarh ...		3,943	1	5	...	6	1	5	...	6	8	...	100	100	100
	73	Khangah Dogran ...		1,267	1	4	...	5	1	4		5	8	...	100	94	95
	74	Chuharkana Mandi...		1,000	1	4	...	5	1	4	...	5	9	...	100	89	91
Gujrat ...	75	Shadiwal ...		6,582	1	3	...	4	1	3	...	4	10	...	70	90	85
	76	Lala Musa ...		1,287	2	4	...	6	2	4	1	5	13	...	53·81	92·30	79·47
Shahpur ...	77	Shahpur Civil Station		3,131	3	...	...	3	3	...	1	2	3	...	100	...	100
	78	Shahpur Town ...		5,608	1	4	...	5	1	4	...	5	5	...	100	55	64
	79	Bhalwal Mandi ...		1,629	1	4	...	5	1	4	...	5	13	...	100	71	77
	80	Sillanwali ..		990	2	4	...	6	2	4	...	6	11	...	50	79·5	69·7

Statement showing the constitution of the Notified Areas in the Punjab during the year 1918-19—concluded.

Name of District.	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (census March 1911).	Number of members of committee.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of official present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Shahpur—*concld.*	81	Phularwan ...	The Punjab Municipal Act, III of 1911.	866	1	2	...	3	1	2	...	3	19	...	100	84·21	89·47	
	82	Nurpur ...		4,770	1	4	...	5	1	4	...	5	18	...	83·3	75	76	
Jhelum ...	83	Chakwal ...		6,400	5	4	...	9	5	4	...	9	9	..	75·5	69·4	62·7	
Attock ...	84	Hassanabdal ...		4,254	2	4	...	6	2	4	...	6	8	5	100	96·3	97·5	
	85	Civil Bazar Campbellpore.		2,089	4	3	...	7	4	3	2	5	6	1	58·5	55·5	57·2	
	86	Attock ...		842	1	3	...	4	1	3	...	4	3	...	100	66·6	75	
	87	Fateh Jang ...		3,839	3	3	...	6	3	3	...	6	8	8	79	79	79	
	88	Talagang ...		7,067	2	3	...	5	2	3	...	5	4	...	50	83	70	
Rawalpindi ...	89	Gujar Khan ...		3,074	3	3	...	6	3	3	...	6	8	4	3	2	2·5	
Montgomery ...	90	Okara ...		1,691	3	4	...	7	3	4	1	6	5	...	53	85	71	
	91	Chichawatni Road...		208	3	1	...	4	3	1	1	3	6	...	83	100	87·25	
Lyallpur ...	92	Toba Tek Singh ...		3,009	3	2	...	5	3	2	...	5	10	...	90	85	88	
	93	Chak Jhumra ...		2,276	3	2	...	5	3	2	...	5	12	...	95	75	87	
	94	Jaranwala ...		1,733	2	3	...	5	2	3	...	5	11	...	100	88	92·8	
	95	Tandlianwala ...		1,500	2	4	...	6	2	4	...	6	12	...	87·5	81·2	83·3	
	96	Samundri ...		967	3	2	...	5	3	2	...	5	6	...	100	83·3	93·3	
Jhang ...	97	Shorkot ...		5,668	1	4	...	5	1	4	...	5	9	...	11·1	44·4	37·74	
	98	Ahmadpur Sayal ...		5,493	2	4	...	6	2	4	...	6	6	...	100	87·5	91·66	
Multan ...	99	Kahrr ...		5,629	2	3	...	5	2	3	...	5	19	..	89·47	75·44	81·05	
	100	Jalalpur ..		5,335	1	3	...	4	1	3	...	4	12	2	100	86·6	89·95	
	101	Tulamba ...		2,958	2	2	...	4	2	2	...	4	9	...	77·7	77·7	77·7	
	102	Dunyapur ...		2,224	1	3	...	4	1	3	...	4	12	...	83·3	100	95·82	
Muzaffargarh ...	103	Kot Adu ...		4,175	2	5	...	7	2	5	...	7	14	...	100	81·4	86·7	
		Total ...		374,210	155	374	...	527	158	369	23	504	1,125	49	...	...	...	

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APPENDIX F.

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year ending 1918-19.

Name of district.	Serial No. of notified area.	Name of notified area.	Population	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Hissar ...	1	Fatehabad ...	2,219	1,032	1,886	127	2,013	...	2,013	3,045	0 13 7	0 14 6	1,009	782	1,791	1,254
	2	Tohana ...	6,642	4,151	1,565	98	1,663	...	1,663	5,814	0 3 9	0 3 11	1,530	3,551	5,081	733
	3	Budhlada ...	5,000	5,780	2,647	10,162	12,809	...	12,809	18,589	0 8 5	2 8 11	2,103	9,362	11,465	7,125
	4	Dabwali Mandi ...	1,485	16,035	3,390	4,020	7,410	...	7,410	23,445	2 4 6	4 15 10	5,614	...	5,614	17,831
	5	Jakhal ...	800	2,738	1,237	9,421	10,658	...	10,658	13,396	1 8 8	13 5 8	1,880	124	2,004	11,392
Rohtak ...	6	Mehm ...	7,097	1,582	1,641	2	1,643	16	1,660	3,243	0 3 8	0 3 8	1,330	125	1,455	1,787
	7	Farrukhnagar ..	3,136	638	2,320	491	2,811	...	2,811	3,449	0 11 10	0 14 4	2,666	...	2,666	783
	8	Sohna ...	5,062	331	2,130	513	2,643	...	2,643	2,974	0 6 9	0 8 4	2,508	...	2,508	466
Gurgaon ...	9	Hadayatpur Chhaoni...	5,461	863	2,043	248	2,291	...	2,291	3,154	0 6 0	0 6 9	2,618	...	2,618	536
	10	Nuh ...	3,309	735	1,323	14	1,337	...	1,337	2,072	0 6 4	0 6 5	1,102	28	1,130	942
	11	Hathin ...	3,163	1,010	1,681	4	1,685	...	1,685	2,695	0 8 6	0 8 6	1,088	...	1,088	1,607
	12	Kaithal Mandi ...	140	1,220	1,171	8,613	9,784	13	9,797	11,017	8 5 10	69 14 2	1,223	...	1,223	9,794
Karnal ...	13	Ladwa ...	2,756	812	3,472	706	4,178	59	4,237	5,049	1 4 2	1 8 3	3,475	...	3,475	1,574
	14	Civil Station, Karnal...	943	974	2,107	93	2,200	...	2,200	3,174	2 3 9	2 5 4	2,312	...	2,312	862
Ambala ...	15	Kalka ...	5,958	5,781	8,537	4,523	13,060	...	13,060	18,841	1 6 9	2 2 10	13,064	552	13,616	5,225
	16	Kharar ...	3,255	3,618	6,247	623	6,870	...	6,870	10,488	1 14 8	2 1 9	7,281	...	7,281	3,207

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1918-19—continued.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Kangra ...	17	Kangra ...	3,620	60	1,623	2,711	4,334	...	4,334	4,394	0 7 2	1 3 1	2,691	420	3,111	1,283
	18	Palampur ...	598	367	801	985	1,786	...	1,786	2,153	1 5 5	2 15 9	741	619	1,360	793
	19	Dharmsala Notified Area	705	736	1,823	949	2,772	292	3,064	3,800	2 9 4	3 14 11	2,278	445	2,723	1,077
	20	Nurpur ...	3,916	2,603	2,149	660	2,809	35	2,844	5,447	0 8 9	0 11 5	2,289	1,507	3,796	1,651
Hoshiarpur ...	21	Hariana ...	5,395	5,725	2,697	85	2,782	52	2,834	6,559	0 8 0	0 8 3	2,146	100	2,246	4,313
	22	Garhdiwala ...	3,093	3,759	2,188	60	2,248	566	2,814	6,573	0 11 4	0 11 8	3,215	1,100	4,315	2,258
	23	Una ...	3,899	1,180	2,639	248	2,887	500	3,387	4,567	0 10 10	0 11 10	1,818	1,000	2,818	1,749
	24	Anandpur ...	4,029	445	1,706	71	1,777	500	2,277	2,722	0 6 9	0 7 1	1,689	1,000	2,689	33
	25	Mukerian ...	2,802	1,298	1,841	120	1,961	35	1,996	3,294	0 10 6	0 11 2	2,711	...	2,711	583
	26	Dasuya ...	5,923	2,899	3,136	429	3,565	68	3,633	6,532	0 8 6	0 9 8	3,373	...	3,373	3,159
	27	Miani ...	4,870	689	2,672	141	2,813	46	2,859	3,548	0 8 9	0 9 3	2,004	19	2,023	1,525
	28	Khanpur ...	2,523	495	1,228	186	1,414	33	1,447	1,942	0 7 9	0 9 0	1,318	...	1,318	624
Jullundur ...	29	Alawalpur ...	3,563	479	1,265	124	1,389	...	1,389	1,868	0 5 8	0 6 3	1,317	...	1,317	551
	30	Nawanshahr ...	4,475	8,595	1,428	142	1,570	31	1,601	10,193	0 5 1	0 5 7	3,846	1,714	5,560	4,636
Ludhiana ...	31	Khanna ...	3,319	2,136	2,441	2,060	4,501	...	4,501	6,637	0 11 9	1 5 8	5,568	...	5,568	1,069
Ferozepore ...	32	Kaisar Ganj Abohar ...	5,592	71,939	...	47,576	47,576	186	47,762	1,19,701	..	8 8 1	29,181	...	29,181	90,520
	33	Giddarbaha Mandi ...	1,430	10,318	...	12,799	12,799	16	12,815	23,133	...	8 15 2	11,746	...	11,746	11,387
	34	Guru Harsahai Mandi	208	1,066	...	2,036	2,036	429	2,465	3,531	...	9 12 7	1,265	100	1,365	2,166
	35	Bhuchcho ...	212	595	...	1,477	1,477	2	1,479	2,074	...	6 15 5	595	...	595	1,479

	36	Dharmkot ...	5,859	5,626	3,028	1,130	4,158	51	4,209	9,835	0 8 3	0 11 4	3,501	...	3,501	6,334
	37	Jalalabad ...	4,992	5,321	1,200	240	12,240	...	12,240	17,561	2 6 5	2 7 2	8,002	...	8,002	9,559
	38	Patti ...	7,987	3,644	3,578	5,691	9,269	10,000	19,269	2,913	0 7 2	1 2 7	12,044	...	12,044	10,869
	39	Padhana ...	4,587	1,382	2,833	510	3,343	...	3,343	4,725	0 9 11	0 11 8	857	...	857	3,868
Lahore ...	40	Pattoki Mandi ...	1,880	3,180	609	5,137	5,746	15,000	20,746	23,926	0 5 2	3 0 10	4,812	...	4,812	19,114
	41	Khudian ...	2,992	2,238	1,167	1,308	2,475	...	2,475	4,713	0 6 3	0 13 3	2,981	...	2,981	1,732
	42	Baghbanpur and Bhogiwal.	6,993	619	1,668	2,551	4,219	100	4,319	4,938	0 3 9	0 9 7	2,539	7	2,546	2,392
	43	Ichhra ...	5,904	11	374	1,165	1,539	...	1,539	1,550	0 1 0	0 4 2	1,355	...	1,355	195
	44	Ramdas ...	4,362	511	1,098	2,519	3,617	600	4,217	4,728	0 4 1	0 13 5	2,681	...	2,681	2,047
	45	Majitha ...	5,223	689	1,746	4,443	6,188	4,615	10,803	11,492	0 5 4	1 2 11	6,694	1,295	7,989	3,503
Amritsar ...	46	Jandiala ...	6,959	5,495	2,756	3,583	6,344	867	7,211	12,706	0 6 4	0 14 7	6,728	3,073	9,801	2,905
	47	Tarn Taran ...	4,260	5,098	7,816	10,010	17,826	...	17,826	22,924	1 13 4	4 2 11	18,686	105	18,791	4,133
	48	Sri Gobindpur ...	3,150	318	2,287	136	2,423	27	2,450	2,768	0 11 7	0 12 3	2,206	154	2,360	408
Gurdaspur ...	49	Sujanpur ...	5,512	281	1,645	3,675	5,320	1,640	6,960	7,241	0 4 9	0 15 5	5,592	1,099	6,691	550
	50	Dhariwal ...	5,000	No taxation has so far been sanctioned by Government.												
	51	Daska	6,046	1,368	1,868	3,042	4,910	...	4,910	6,278	0 4 11	0 12 11	5,460	...	5,460	818
	52	Jamke ...	3,542	1,556	1,498	735	2,233	...	2,233	3,789	0 6 9	0 10 1	2,578	...	2,578	1,211
	53	Mitranwali ...	3,183	979	881	620	1,501	...	1,501	2,480	0 4 5	0 7 6	1,914	...	1,914	566
	54	Begowala ...	3,768	2,368	829	893	1,722	...	1,722	4,090	0 3 6	0 7 4	3,875	...	3,875	215
	55	Sambarial ...	6,198	838	1,260	721	1,981	...	1,981	2,819	0 3 3	0 5 1	2,476	...	2,476	343
	56	Bupalwala ...	3,336	63	859	473	1,332	...	1,332	1,395	0 4 1	0 6 4	1,007	...	1,007	388
Sialkot ...	57	Sahowala ...	3,558	700	894	349	1,243	...	1,243	1,943	0 4 0	0 5 7	1,027	...	1,027	916
	58	Chawinda ...	4,486	1,014	944	3,327	4,271	...	4,271	5,285	0 3 4	0 15 2	2,560	...	2,560	2,725
	59	Zafarwal ...	3,633	726	1,861	1,294	3,155	...	3,155	3,881	0 8 2	0 13 10	3,130	...	3,130	751
	60	Kalaswala ...	2,915	398	1,247	172	1,419	...	1,419	1,817	0 6 9	0 7 9	1,205	...	1,205	612
	61	Narowal ...	4,464	1,181	2,697	2,099	4,796	...	4,796	5,977	0 9 8	1 1 2	4,836	...	4,836	1,141
	62	Badomalhi ...	2,815	836	1,637	335	1,972	...	1,972	2,808	0 9 4	0 11 3	1,235	...	1,235	1,573
	63	Daud ...	3,481	138	679	507	1,186	...	1,186	324	0 3 1	0 5 4	797	...	797	527

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1918-19—concluded.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursements.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Gujranwala	64	Hafizabad ...	6,905	3,355	8,057	12,312	20,369	1,431	21,800	25,155	1 2 8	2 15 2	18,069	2,849	20,918	4,237
	65	Pindi Bhattian ...	3,632	2,262	2,627	1,061	3,688	...	3,688	5,950	0 11 6	1 0 2	2,837	...	2,837	3,113
	66	Sohdra ...	4,401	307	1,353	542	1,895	...	1,895	2,202	0 4 11	0 6 10	1,916	29	1,945	257
	67	Qilla Didar Singh ...	2,210	5,665	1,254	1,780	3,034	226	3,260	8,925	0 9 0	1 5 11	7,030	84	7,114	1,811
	68	Shahkot ...	1,054	3,791	311	3,071	3,382	311	3,693	7,484	0 4 9	3 3 4	2,420	255	2,675	4,809
	69	Sangla ...	3,113	10,096	4,393	12,499	16,892	16,521	33,413	43,509	1 6 6	5 6 9	15,076	2,809	17,885	25,624
	70	Nankana Sahib ...	2,484	3,380	3,014	1,274	4,288	..	4,288	7,668	1 3 4	1 11 7	5,230	...	5,230	2,438
	71	Ramnagar ...	5,256	3,131	3,568	1,746	5,314	38	5,352	8,483	0 10 10	1 0 2	3,685	1,345	5,030	3,453
	72	Akalgarh ...	3,943	592	4,647	805	5,452	260	5,712	6,304	1 2 10	1 6 2	4,471	522	4,993	1,311
	73	Khangah Dogran ...	1,267	3,645	1,385	3,372	4,757	428	5,185	8,830	1 1 5	3 12 0	3,989	119	4,108	4,722
	74	Chuhar Kana Mandi ...	1,000	*38,598	201	6,310	6,511	8,000	14,511	53,109	0 3 2	6 8 2	12,399	...	12,399	40,710
Gujrat ...	75	Shadiwal ...	6,582	486	2,251	108	2,359	...	2,359	2,846	0 5 6	0 5 9	1,962	...	1,962	884
	76	Lala Musa ...	1,287	1,551	1,789	1,078	2,867	723	3,590	5,141	1 6 3	2 3 7	1,706	...	1,706	3,435
Shahpur at Sargodha.	77	Shahpur Civil Station	3,131	4,398	1,561	3,337	4,898	..	4,898	9,296	0 7 11	1 9 0	5,773	...	5,773	3,523
	78	Shahpur Town ...	5,608	811	1,924	497	2,421	...	2,421	3,232	0 5 6	0 6 11	3,103	...	3,103	129
	79	Bhalwal Mandi ...	1,629	10,119	1,815	6,324	8,139	...	8,139	18,258	1 1 9	4 15 11	12,758	...	12,758	5,500
	80	Sillanwali ...	990	60,516	3,292	3,654	6,946	349	7,295	67,811	3 5 2	7 0 3	11,584	...	11,585	56,227
	81	Phularwan ...	866	6,403	3,346	7,934	11,280	...	11,280	17,683	3 13 9	13 0 5	9,785	...	9,784	7,898
	82	Nurpur ...	4,770	718	1,742	808	2,550	...	2,550	3,268	0 5 10	0 8 6	2,203	500	2,703	565
Jhelum ...	83	Chakwal ...	6,400	4,630	9,902	143	10,044	...	10,044	14,674	1 8 9	1 9 1	8,104	...	8,104	6,570

	84	Hassan Abdal ...	4,254	2,540	1,485	2,429	3,914	...	3,914	6,454	0 5 7	0 14 9	4,190	...	4,180	2,265
	85	Civil Bazar, Campbellpur	3,089	7,664	11,186	3,446	14,632	4,500	19,132	26,796	5 5 8	7 0 0	9,389	6,578	15,967	10,830
Attock ...	86	Attock ...	842	658	281	126	407	...	407	1,065	0 5 4	0 7 8	...	621	621	444
	87	Fatehjang ...	3,839	†752	778	1,441	2,218	...	2,218	2,970	0 3 2	0 9 2	1,387	...	1,387	1,583
	88	Talagang ...	7,067	184	2,333	186	2,520	4	2,524	2,703	0 5 3	0 5 8	2,178	98	2,276	431
Rawalpindi ...	89	Gujar Khan ...	3,074	1,196	3,538	803	4,342	...	4,342	5,538	1 2 4	1 6 7	2,162	1,488	3,650	1,888
Montgomery ...	90	Okara	1,691	5,930	1,309	19,062	20,371	37,311	57,682	63,612	0 12 5	12 0 9	13,669	...	13,669	49,943
	91	Chichawatni Road ...	208	56,670	...	4,726	4,726	63,551	68,277	1,24,947	...	22 11 6	2,152	50,071	52,223	‡72,724
	92	Toba Tek Singh ...	3,009	18,085	15,409	22,620	38,029	929	38,958	57,043	5 1 11	12 10 2	26,104	5,000	31,104	25,939
	93	Chak Jhumra ...	2,276	8,347	8,892	10,379	19,271	...	19,271	27,618	3 14 6	8 7 5	12,638	...	12,638	14,980
Lyallpur ...	94	Jaranwala ...	1,733	24,364	11,342	19,872	31,214	...	31,214	55,578	6 8 8	18 0 2	26,680	10,000	36,680	18,898
	95	Tandlianwala ...	1,500	5,346	12,109	15,925	28,034	245	28,279	34,125	8 1 1	18 11 0	16,760	...	16,760	17,365
	96	Samundri ...	967	12,826	...	4,720	4,720	...	4,720	17,546	...	4 13 11	6,807	...	6,807	10,739
Jhang ...	97	Shorkot ...	5,668	2,505	1,165	1,296	2,461	41	2,502	5,007	0 3 3	0 6 11	2,836	...	2,836	2,171
	98	Ahmadpur Sayal ...	5,493	820	831	405	1,236	43	1,279	2,099	0 2 5	0 3 8	1,254	30	1,284	815
	99	Kahror ...	5,629	2,590	4,138	6,446	10,584	24	10,608	13,198	0 11 9	1 14 1	11,257	...	11,257	1,941
Multan ...	100	Jalalpur ...	5,335	2,428	5,900	1,632	7,532	...	7,532	9,960	1 1 8	1 6 7	4,906	...	4,906	5,054
	101	Tulamba ...	2,958	699	2,213	656	2,869	...	2,869	3,568	0 11 11	0 15 8	1,545	...	1,545	2,023
	102	Dunyapur ...	2,224	636	1,180	174	1,354	...	1,354	1,990	0 8 5	0 9 9	1,233	...	1,233	757
Muzaffargarh ...	103	Kot Adu ...	4,175	1,404	2,982	320	3,302	...	3,302	4,706	0 11 5	0 12 8	3,787	...	3,787	919
		Total ...	3,74,211	5,27,861	2,78,299	3,54,504	6,32,803	1,70,714	8,03,517	13,31,378	0 11 11	1 11 1	5,26,407	1,10,678	6,37,085	6,94,293
		Total for 1917-18 ...	3,76,167	6,44,969	2,48,993	2,93,202	5,42,195	1,49,956	6,92,151	13,33,566	0 10 7	1 7 1	4,63,399	3,34,595	7,97,994	5,37,572

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Report on the Working of Municipalities in the Punjab during the year 1919-20.

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REPORT

ON THE WORKING OF

MUNICIPALITIES

IN THE

PUNJAB

DURING THE YEAR

1919-20.

Lahore :
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB.
1921.

Proceedings of His Honour the Lieutenant-Governor of the Punjab in the Boards and Committees (Committees) Department, No. 30060, dated 31st December 1920.

READ—

The Annual Municipal Administration Reports for the year 1919-20.

PART I.

1. The year under report saw no addition to the number of Municipalities, which remained at 101. The total of notified areas, however, increased from 103 to 105; three new notified areas were created, namely, Pindi Baha-ud-Din, Ambala Civil Station and Sheikhupura; while the notified area of Dharmsala was amalgamated with the Municipality The Commissioner of Lahore remarks that it will probably be advisable, in the near future, to promote the Hafizabad and Narowal Notified Areas to the status of Municipalities in consequence of their growing prosperity.

The only Municipality in which the elective system was newly introduced was Thanesar. The elections are reported to have been keenly contested, four out of six vacancies being contested and 64 per cent. of voters going to the poll.

Full Municipal Elections under the new rules were held at Rohtak, Sonepat, Palwal and Firozpur-Jhirka in the Ambala Division, and at Montgomery in the Multan Division. His Honour notes, with regret, that there was no improvement in the conduct of the elections at Rohtak; the contests were keen, but marked as before by corruption. One successful candidate was convicted of malpractices by the Commissioner and forbidden to stand for any Municipal election for the next ten years. It is hoped that this sentence will have a salutary effect on future elections. In Sonepat no poll was taken, all the old members being re-elected unopposed. No details are given of the elections in Palwal and Firozpur-Jhirka. In Montgomery four seats out of eight were contested, but there was no keenness. Ten seats fell vacant in the Hoshiarpur Municipality, and of these eight were keenly contested. Much activity is reported in the preparation of the voters' lists in Rawalpindi, and it is to be regretted that in this case also the Commissioner has to report bribery and corruption on an extensive scale.

Elections were due to be held in the year under report in Gujranwala, but the disturbances of April 1919 intervened, and it was found necessary to fill up the vacancies temporarily by nomination. Affairs having now resumed a more normal aspect the elections will be held in due form in the present year.

2. The number of meetings held by committees exceeded the prescribed minimum in all Municipalities, and only fell below that standard in the case of a few notified areas in which either the business was insufficient to warrant a larger number or circumstances were abnormal during a period of the year owing to the disturbances; the small number of meetings at Hafizabad, Qila Didar Singh, Pindi Bhattian, and Akalgarh are all ascribed to this latter reason. For the deficiency at Rajanpur a somewhat unsatisfactory excuse is made of the President's frequent absence on tour. The absence of officials on tour is also made the excuse for poor attendance in some of the committees in the Karnal District (in Shahabad the percentage is as low as 15 per cent.) and in Kasur it is reported that it is difficult to collect a quorum when it is known that the official President will not be present. Attendance in the Lahore Division was elsewhere satisfactory, except at Wazirabad, where there were special reasons for the absence of some of the members. As many as nine meetings of the Rawalpindi Committee were adjourned for want of a quorum, and a larger number were adjourned for the same reason at Bhiwani. The attendance in the Jampur and Dajal Committees in the Multan Division were very inadequate, a fact which is attributed to the absence of members from the town, or their inability to attend for private reasons.

3. The general attitude of members in regard to their responsibilities shows, on the whole, an improvement, and there are few committees which are reported as conspicuously lacking in public spirit, or as swayed entirely by personal interest and party faction. It is regrettable that these latter considerations still seem to have a preponderating influence in Rohtak, Nurmahal, Wazirabad, Sangla, and Jhang. In most other committees the reports show distinct signs of an awakening sense of civic responsibility. The Commissioner of Jullundur considers that the policy of the withdrawal of official control has undoubtedly increased interest in Municipal affairs and has created a desire among citizens generally to become members of committees. In Ambala Division there are said to be still few real workers, most being content to depend on official suggestion. One reason given for this is that the complicated Account Code and departmental rules militate against much interest being shown by the poorly-educated majority of members. The Murree Committee is commended for a real sense of responsibility and a genuine desire for improvement, not dependent merely on official suggestion; and the smaller committee of Gojra is also held up as a model for its energy and public spirit, but in the latter case it is evident that much is due to its Chairman.

4. The manner in which Municipal Committees have carried out their statutory functions is generally reported to be satisfactory. The work of sub-committees shows in many cases a marked improvement, the Finance and Education sub-committees in Lahore and the Finance, Works, and Health sub-committees in Amritsar being singled out for special commendation by the Commissioner. There is a tendency, however, on the part of some sub-committees, notably in Dera Ghazi Khan, to delegate their functions unduly to individual members. Thanesar and Shahabad committees are reported to have little control over their executive and clerical establishment, a fact which is partly attributed to the non-employment of paid secretaries. Jhelum does not appear to have made any improvement in this respect, and it is to be regretted that a very unsatisfactory state of affairs was brought to light in the office of the Dera Ghazi Khan Committee, which resulted in the resignation of the Secretary.

Many committees are making conscientious efforts to deal with overcrowding. Lahore has taken steps to acquire land and house property in five localities with a view to relieve congestion, and the Rohtak Committee have also proposed to acquire a plot of land with the same object. Similar measures are being taken by Ambala, Jagadhri, Sadhaura, Gurgaon, and Shahpur. Lahore and Amritsar both submitted schemes for an Improvement Trust, but, as Government is considering legislation on this subject, these schemes have been temporarily held over.

A considerable number of local bodies have already applied, or announce their intention of applying for the extension of the adulteration of Food Act to the areas under their control, but nothing can be done until rules have been framed under the Act by Government. The subject is engaging the attention of the Sanitary Commissioner and rules will be passed as soon as his proposals have been received and considered. In the Jullundur Municipality whose bye-laws for the control of the milk supply had received the sanction of Government, popular agitation has prevented their being brought into force. All committees claim to have made efforts to improve the sanitation of their towns, but much still remains to be done. Comprohensive drainage schemes are in various stages of advancement in Jullundur, Ludhiana, Multan, Sialkot, Gujranwala, Lalamusa, Jhang, Maghiana and Sonepat, and altogether the year has been marked by considerable progress in this respect. Problems of water-supply are also exercising several committees, notably Rawalpindi, where, as elsewhere, there is great opposition to any system of metering private connections, although enquiries conducted show that some 18,000 gallons are being wasted daily in Rawalpindi from faulty connections; the waste from public stand-pipes is also incalculable. Medical relief in municipalities is in most cases rather severely limited owing to lack of funds. The levying of fees from the well-to-do continues to be

unpopular but in the Rawalpindi Division the committees of Pindigheb and Hazro are said to be making definite efforts to realise such fees. A remarkable increase in attention to medical institutions is reported in the case of Jhang, whose expenditure on this object has risen from Rs. 15,262 to Rs. 1,51,916. Measures taken include the appointment of a Lady Assistant Surgeon, and in this direction there is plainly a great need for improvement. The infant mortality in Rawalpindi during the year was no less than 284 per thousand, and in Lahore also was about 230, figures which tell their own tale of the conditions in which children and mothers are compelled to live and the crying need for greater medical attention. Education has received a full share of attention, particularly in Lahore and Multan; the latter Committee proposed to introduce free Primary education in schools maintained by the Committee and was also the first Municipality in the Province to draw up a complete scheme of compulsory education, which has been duly sanctioned by Government and will shortly come into force.

5. The year under report has seen the withdrawal of official Presidents and the election of non-officials in the Karnal, Hoshiarpur, Jullundur, and Gurdaspur Municipalities. It is unnecessary to repeat that this gradual substitution of non-official control is the settled policy of Government and will continue to be carried out to the full as opportunity occurs.

PART II.—Taxation.

6. The total receipts from taxation during the year amounted to Rs. 59,18,354. A complete comparison cannot be made with last year's figures owing to the destruction of Amritsar's Municipal records for that period. Excluding Amritsar the figures are Rs. 5 ,80,208, as against Rs. 49,11,581. The incidence per head of population rose from Rs. 3-5-6 to Rs.3-10-3, octroi receipts amounted to Rs. 53,14,134, an increase of Rs. 10,16,538; while realisations from terminal tax totalled Rs. 49,049. The marked increase in octroi receipts is everywhere attributed to the continued rise in prices of commodities on which an *ad valorem* duty is charged, but good harvests are also advanced as a reason in some areas. The decrease of Rs. 15,443 and Rs. 7,267 in receipts from terminal tax in Fazilka and Muktsar is apparent only, being due to collections made by the Railway not being credited to Municipal funds before the close of the year.

7. The year may be said to have been remarkable for a considerable movement in favour of the establishment of a terminal tax in place of octroi. Its institution was sanctioned in the Municipalities of Montgomery and Pathankot and the Notified Areas of Abohar, Jahanian, Khanewal, Mian Channu, Chichawatni and Patti, but among committees which have submitted proposals or are said to have the matter under consideration may be mentioned Ambala, Ferozepur, Jullundur, Ludhiana, Lahore, Amritsar, Sialkot, Multan, and Jhelum. Rawalpindi, on the contrary, is reported to have shelved the proposal. A terminal tax has certain obvious advantages over octroi, but at the same time it will be for the advantage of all committees to give careful attention to the considerations suggested on this subject in last year's Municipal review, and not to adopt the change with too great precipitation. Gujranwala again shows results which may almost be called disastrous, and a careful revision of the schedule is being made. The receipts for the whole year under report amounted to Rs. 30,630 only, whereas previously octroi yielded as much as Rs. 22,280 in three months. The Committee are finding it difficult to defeat traders who evade the tax by unloading their goods at neighbouring stations.

Other taxes present no special features. Muktsar has imposed a tax on sales of gram and oil-seeds effected through brokers, and a few other municipalities have obtained sanction for the levy of house-tax or profession tax. The Commissioner of Rawalpindi calls attention to the good results obtained by the Murree Entrance Toll, and suggests that other hill Municipalities would do well to imitate it.

PART III.—Accounts.

8. The total income of municipalities during the year under review was Rs. 1,06,29,131,—a figure which has never been reached before. As already explained in paragraph 6 above, a comparison with the last year's figures will not be of much use, as figures for the Amritsar Municipal Committee for the year 1918-19 are not available. The incidence of taxation in the year was Rs. 3-10-3 per head. The increase under the head "Octroi" has already been mentioned, but improvement is noticed under several other heads. Rents of lands, houses, Serais, &c., amounted to Rs. 4,62,510 as compared with Rs. 3,56,433 in 1917-18. Fees from educational institutions rose to Rs. 1,87,921 and Government contributions increased by more than 1½ lakhs to Rs. 9,81,806.

Total expenditure for the year amounted to Rs. 97,07,157. The cost of collection of taxes was Rs. 5,62,605 which shows an increase of more than a lakh over the figure for 1917-18. The expenditure on public instruction rose to Rs. 11,04,064. A sum of Rs. 9,45,504 was spent on hospitals and dispensaries and Rs. 7,13,796 on roads. The total expenditure under head "Public Health and Convenience" amounted to Rs. 52,04,627.

The Accountant-General's annual report on the funds of Municipalities and Notified Areas is printed as an appendix to the report. Where there is any discrepancy in figures those published in the present report, which have been checked with the latest information, may be considered correct.

PART IV.—General.

9. A satisfactory number of municipalities in the Province are taking steps to carry out comprehensive schemes of drainage and water-supply, most of which have been long held up under conditions produced by the war. The Water-works at Rewari should now be working, but it is reported that there are still many difficulties to be faced before a regular and constant supply will be available. Karnal, Rohtak and Sonepat also have drainage schemes pending, and Government has given a grant of Rs. 65,800 to Ambala for the project of a pumping-station at Sarangpore, which is badly needed. In the Jullundur Division Hoshiarpur has put in hand a drainage scheme involving an outlay of Rs. 2 lakhs, while Jullundur proposes to spend about Rs. 11 lakhs on schemes of drainage and water-works. The plans and estimates for several important schemes at Amritsar were destroyed in April 1919, and have not yet been replaced. Sialkot, Gujranwala, Jhang, Maghiana, and Muktsar are other municipalities where comprehensive drainage schemes are pending. The drainage and water-supply schemes at Multan are at present at a standstill owing to alternative schemes which have been put forward and require examination. Electric supply is engaging the attention of Lyallpur, Multan, Sialkot and Gujranwala, and Lahore is considering the introduction of an Electric Tramway Service but has as yet reached no definite decision on the subject. Lahore has also paid attention to methods of beautifying the Municipality by means of tree-planting and grass plots.

10. These projects naturally involve the holding of large balances by the municipalities concerned, and in consequence the closing balances of many committees is in excess of what is ordinarily advisable. Unexpended Government grants and earmarked accumulations are in almost all cases the explanation of these balances. There are few committees which closed the year with balances below the prescribed minimum; they include Firozpur-Jhirka, Rahon, Patti, and Dinga. No reason is given for the first-named; Rahon is still struggling against old deficits and hopes to improve its position by revising the octroi schedule; Patti's deficiency was due to the loss of three months' income from terminal tax, on account of delay in its enforcement; while the failure of the Haisiyat tax is said to have been the cause in Dinga.

In the latter case Government has recently sanctioned the imposition of octroi as a tentative measure, and it is hoped that this will be found to improve the situation.

11. The outstanding event of the year was, of course, the disturbances of April 1919, and the enforcement of Martial Law in the following months, which naturally threw out of gear the Municipal machinery in the towns most affected, Lahore, Amritsar, and Gujranwala. Amritsar, as mentioned above, suffered the loss of its Municipal Office and records.

Fires caused some destruction, notably in Sialkot, where the Deputy Commissioner's English office was destroyed in November 1919, and in Rawalpindi, where no less than five fires occurred, one of which resulted in damage to the extent of about Rs. 60,000, while another caused the loss of two lives. There was a somewhat severe outbreak of plague at Multan, which spread to Muzaffargarh, but prompt measures were taken and relief works were carried out by both the Municipal Committee and the local Sewa Samiti.

In consequence of the hardships caused to the poorer classes by the high prices of cloth, fuel, and other necessaries several committees opened and managed shops for the retail sale of standard cloth, firewood and salt, Multan spending nearly Rs. 15,000 on these objects and Rawalpindi some Rs. 25,000.

12. In conclusion His Honour the Lieutenant-Governor wishes to express his acknowledgments to all those non-official members of committees to whose services in the cause of Municipal Administration the Commissioners have called attention in their reports.

ORDER.—Ordered that the copies of the foregoing remarks be forwarded to all Commissioners of Divisions and Deputy Commissioners in the Punjab and the Secretary to Government, Public Works Department, Buildings and Roads Branch, and be submitted to the Government of India in the Education Department.

Ordered, also, that the remarks and a translation of them be published in the *Punjab Government Gazette*, English and Urdu version, respectively, and that copies of the Urdu translation be supplied to Deputy Commissioners for the information of the Municipal Committees.

By order of His Honour the Lieutenant-Governor of the Punjab.

B. T. GIBSON,

Financial Secretary to Government, Punjab.

1587 CS—341—13-1-21—SGPP Lahore.

Appendix A.

PUNJAB.

No. Book 1-2398.

FROM

F. DUKOFF GORDON, Esq.,

Accountant-General, Punjab,

To

THE HON'BLE MR. J. P. THOMPSON, C.S.I., I.C.S.,

Chief Secretary to Government, Punjab.

Dated Lahore, the 19th August 1920.

SIR,

As required by Article 1384-I of the Civil Account Code, I have the honour to submit a report on the Local Funds in the Punjab for the year 1919-20.

* * * * * * *

MUNICIPAL FUNDS.

There are now in all 103 Municipalities and 98 Notified Areas against 103 and 99, respectively, in 1918-19. The net decrease in the number of Notified Areas is due to the addition of 1 new Notified Area, *viz.*, Sheikhupura in the Sheikhupura District, and the abolition of Lower Dharmsala in the Kangra District and Kila Sobha Singh in the Sialkot District.

19. The total transactions of these funds are shown in the statement below, the transactions of each fund being shown separately in Annexure E. The figures for 1918-19 are also shown for purposes of comparison :—

Name of Fund.	Opening balance.	Receipts.	Total.	Payments.	Closing balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Municipal Fund ...	28,27,146 9 0	90,73,101 9 5	1,19,00,248 2 5	81,69,420 2 0	37,30,828 0 5
Notified Areas ...	7,49,811 15 9	11,54,605 7 1	19,04,417 6 10	8,33,015 9 11	10,71,401 12 11
Total 1919-20 ...	35,76,958 8 9	1,02,27,707 0 6	1,38,04,665 9 3	90,02,435 11 11	48,02,229 13 4
Total 1918-19	33,59,706 5 2	89,21,257 10 0	1,22,80,963 15 2	87,04,005 6 5	35,76,958 8 9

The receipts and payments for 1919-20 differ from the books by Rs. 13,516-2-7, the balance, however, remains unaffected.

The proportion which the closing balance bears to the expenditure varies considerably in different municipalities and notified areas. Instances of very high balances are the Rewari (Gurgaon), Hoshiarpur, Ludhiana, Muktsar (Ferozepore), Sialkot, Gujranwala, Jhelum, Khushab, Mianwali Multan, Jhang, Dera Ghazi Khan, Montgomery, and Kamalia Municipalities and Dabwali, Kaithal Mandi, Moga, Abohar, Gidderbaha, Pattoki, Sangla, Chuhar Kana, Silanwali, Campbellpur, Mian Channu, Okara, Chichawatni and Gojra Notified Areas. On the other hand there are no less than 5 municipalities where the closing balances are less than the average monthly expenditure, *viz.*, Sirsa (Hissar), Firozpur (Gurgaon), Rahon (Jullundur), Rawalpindi, Dinga, (Gujrat). The position of these municipalities should be strengthened.

20. With the exception of the Lahore and Simla Municipalities all municipalities and notified areas bank with the Government Treasuries.

I have the honour to be,

SIR,

Your most obedient servant,

F. DUKOFF GORDON,

Accountant-General, Punjab.

ANNEXURE E.

Statement showing the opening balances, total receipts, payments and closing balances of the several Municipalities and Notified Areas in the Punjab for the year 1919-20.

MUNICIPALITIES.

Name of Fund.		Opening balance.	Receipts.	Total.	Payments.	Closing balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Hissar ...	Hissar ...	22,721 7 9	76,511 7 10	99,232 15 7	61,421 11 8	37,811 3 11
	Hansi ...	16,199 1 1	50,427 4 2	66,626 5 3	45,280 11 7	21,345 9 8
	Bhiwani ..	50,475 8 3	1,88,251 12 1	2,38,727 4 4	1,79,653 8 4	59,073 12 0
	Sirsa ...	22,135 0 3	77,839 10 3	99,974 10 6	93,423 12 2	6,550 14 4
Rohtak ...	Rohtak ...	1,50,423 9 6	1,01,772 3 6	2,52,195 13 0	1,66,437 9 8	85,758 3 4
	Jhajjar ...	8,924 7 7	29,885 5 2	38,809 12 9	28,007 9 0	10,802 3 9
	Beri ...	5,630 1 1	17,236 10 10	22,866 11 11	15,046 8 1	7,820 3 10
	Gohana ...	8,152 14 7	18,560 5 10	26,713 4 5	24,281 7 0	2,431 13 5
	Bahadurgarh ...	30,137 4 1	41,248 9 11	71,385 14 0	39,490 2 2	31,895 11 10
	Sonepat ...	30,775 6 3	64,658 8 11	95,433 15 2	57,138 14 6	38,295 0 8
Gurgaon ...	Rewari ...	66,098 5 8	2,97,165 4 10	3,63,263 10 6	1,83,065 6 8	1,80,198 3 10
	Palwal ...	4,502 2 8	35,817 4 9	40,319 7 5	35,944 3 5	4,375 4 0
	Hodal ...	4,189 15 6	20,138 2 8	24,328 2 2	20,661 10 10	3,666 7 4
	Firozpur ...	1,204 7 6	11,706 5 5	12,910 12 11	12,870 3 1	40 9 10
	Ballabgarh ...	9,856 10 6	22,130 12 11	31,987 7 5	27,057 2 1	4,930 5 4
	Faridabad ...	273 10 5	13,218 7 5	13,492 1 10	12,311 12 5	1,180 5 5
Karnal ...	Karnal ...	17,175 1 4	78,205 0 9	95,380 2 1	66,433 0 4	28,947 1 9
	Panipat ...	14,971 6 10	74,042 15 11	89,014 6 9	59,915 3 0	29,099 3 9
	Kaithal ...	20,348 15 11	52,286 8 11	72,635 8 10	46,932 14 3	25,702 10 7
	Thanesar ...	1,765 11 5	15,566 7 7	17,332 3 0	14,798 6 7	2,533 12 5
	Shahabad ...	8,302 13 6	26,907 3 1	35,210 0 7	24,951 9 4	10,258 7 3
Ambala ...	Ambala ...	26,025 13 7	2,11,442 6 4	2,37,468 3 11	1,49,461 7 3	88,006 12 8
	Jagadhri ...	14,980 7 9	49,357 5 9	64,337 13 6	44,629 1 7	19,708 11 11
	Buria ...	2,110 1 4	7,725 10 5	9,835 11 9	5,997 11 5	3,838 0 4
	Rupar ...	7,747 7 7	57,283 4 0	65,030 11 7	53,588 1 8	11,442 9 11
	Sadhaura ...	3,466 8 10	20,882 13 9	24,349 6 7	19,827 14 0	4,521 8 7
Simla ...	Kasumpti ...	10,648 8 0	8,400 2 0	19,048 10 0	11,720 11 4	7,327 14 8
Kangra ...	Dharmsala ...	3,782 13 10	16,510 3 1	20,293 0 11	14,502 10 5	5,790 6 6
Hoshiarpur ...	Hoshiarpur ...	1,73,805 8 9	61,865 11 5	2,35,671 4 2	62,205 0 6	1,73,466 3 8
	Tanda ...	6,963 8 8	18,680 10 3	25,644 2 11	10,159 14 6	15,484 4 5
Jullundur ...	Jullundur ...	1,48,326 14 6	2,05,482 4 10	3,53,809 3 4	2,70,134 0 5	83,675 2 11
	Kartarpur ...	5,721 14 7	11,764 5 3	17,486 3 10	12,574 5 8	4,911 14 2
	Phillaur ...	4,652 10 6	11,602 1 11	16,254 12 5	12,257 2 2	3,997 10 3
	Banga ...	13,432 13 5	18,247 2 11	31,680 0 4	12,645 2 9	19,034 13 7
	Rahon ...	335 6 7	6,325 6 6	6,660 13 1	6,321 0 10	339 12 3
	Nakodar ...	4,089 1 6	16,750 7 2	20,839 8 8	16,857 9 1	3,981 15 7
	Nurmahal ...	3,150 7 5	10,757 10 3	13,908 1 8	10,681 8 6	3,226 9 2
	Carried over ...	9,23,504 4 6	20,46,654 2 7	20,70,158 7 1	19,28,686 12 3	10,41,471 10 10

ANNEXURE E—*continued.*

Municipalities—continued.

Name of Fund.		Opening balance.	Receipts.	Total.	Payments.	Closing balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward	...	9,23,504 4 6	20,46,654 2 7	29,70,158 7 1	19,28,686 12 3	10,41,471 10 10
Ludhiana ...	Ludhiana ...	78,885 15 3	2,62,246 3 10	3,41,132 3 1	2,32,345 7 2	1,08,786 11 11
	Jagraon ...	17,394 15 10	47,307 12 9	64,702 12 7	42,016 4 2	22,686 8 5
	Raekot ...	7,176 3 3	26,040 1 6	33,216 4 9	17,118 2 4	16,098 2 5
	Khanna ...	1,068 1 3	5,383 6 3	6,451 7 6	5,816 12 0	634 11 6
Ferozepore ...	Ferozepore ...	26,677 1 5	1,42,371 1 4	1,69,048 2 9	1,32,951 5 11	36,096 12 10
	Fazilka ...	58,274 7 0	59,004 15 1	1,17,279 6 1	97,077 0 1	20,202 6 0
	Muktsar ...	99,059 3 0	43,642 0 5	1,42,701 3 5	29,488 4 11	1,13,212 14 6
	Zira ...	2,733 4 4	20,267 6 1	23,000 10 5	14,402 13 4	8,597 13 1
	Dharmkot ...	6,202 14 11	5,045 3 3	11,248 2 2	3,657 8 2	7,590 10 0
Lahore ...	Kasur ...	55,207 7 8	1,69,234 3 1	2,24,441 10 9	1,56,079 8 4	68,362 2 5
	Chunian ...	26,070 12 9	42,585 11 9	68,656 8 6	60,600 5 5	8,056 3 1
	Khem Karn ...	5,368 10 11	54,914 11 9	60,283 6 8	20,361 0 11	39,922 5 9
	Khudian ...	1,731 11 5	4,237 5 5	5,969 0 10	3,020 1 7	2,948 15 3
Amritsar ...	Amritsar ...	2,57,768 15 3	15,14,804 12 5	17,72,573 11 8	15,55,408 13 11	2,17,164 13 9
	Jandiala ...	2,334 15 8	7,372 12 7	10,207 12 3	7,324 11 10	2,883 0 5
	Tarn Taran ...	6,303 15 5	6,576 3 8	12,880 3 1	4,912 7 6	7,967 11 7
Gurdaspur ...	Gurdaspur ...	8,437 7 2	26,155 0 5	34,592 7 7	28,102 14 6	6,489 9 1
	Dinanagar ...	13,934 11 3	14,804 6 3	28,739 1 6	12,760 15 4	15,978 2 5
	Pathankot ...	7,137 11 6	32,284 13 9	39,422 9 3	32,917 14 11	6,504 10 4
	Batala ...	7,665 8 2	94,084 14 9	1,01,750 6 11	93,602 15 10	8,147 7 1
	Dera Nanak ...	5,145 0 3	15,668 4 1	20,813 4 4	13,692 2 1	7,121 2 3
	Dalhousie ...	8,931 11 5	30,330 15 2	39,262 10 7	31,038 0 3	8,224 10 4
Sialkot ...	Pasrur ...	3,605 7 3	20,250 3 0	23,855 10 3	18,773 6 4	5,082 3 11
	Sialkot ...	94,806 1 10	4,42,164 7 5	5,36,970 9 3	3,88,471 6 3	1,48,499 3 0
Gujranwala ...	Gujranwala ...	2,23,717 0 1	1,26,072 0 6	3,49,789 0 7	1,78,528 4 2	1,71,260 12 5
	Wazirabad ...	25,602 10 7	61,304 14 2	86,907 8 9	72,446 9 0	14,460 15 9
	Eminabad ...	3,361 10 2	9,431 11 4	12,793 5 6	6,725 13 7	6,067 7 11
	Akalgarh ...	1,311 6 3	6,004 6 3	7,315 12 6	5,815 5 2	1,500 7 4
Sheikhupura	Ramnagar ...	3,253 2 9	5,070 12 1	8,323 14 10	4,797 13 9	3,526 1 1
	Sharakpur ...	4,122 5 10	11,727 13 2	15,850 3 0	9,866 15 1	5,983 3 11
Rawalpindi ...	Rawalpindi ...	51,828 13 1	8,70,902 13 3	9,22,731 10 4	8,64,129 1 11	58,602 8 5
	Murree ...	37,512 2 5	1,13,886 14 0	1,51,399 0 5	1,07,413 14 6	43,985 1 11
Jhelum ...	Jhelum ...	55,512 0 6	2,07,989 7 3	2,63,501 7 9	1,57,468 11 0	1,06,032 12 9
	Pind Dadan Khan	5,650 13 1	38,283 6 7	43,934 3 8	36,397 15 0	7,536 4 8
Gujrat ...	Gujrat ...	7,978 12 2	1,13,207 1 4	1,21,185 13 6	1,05,648 7 7	15,537 5 11
	Jalalpur ...	1,728 9 0	24,558 12 10	26,287 5 10	21,979 8 1	4,307 13 9
	Dinga ...	36 9 1	11,449 4 10	11,485 13 11	11,275 12 2	210 1 9
	Kunjah ...	2,731 3 0	6,478 2 7	9,209 5 7	8,222 10 10	986 10 9
	Carried over ...	21,50,273 12 8	67,39,798 10 9	88,90,072 7 5	65,21,344 0 11	23,68,728 6 6

ANNEXURE E—*continued.*

Municipalities—concluded.

Name of Fund.		Opening balance.	Receipts.	Total.	Payments.	Closing balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward	...	21,50,273 12 8	67,39,798 10 9	88,90,072 7 5	65,21,344 0 11	23,68,728 6 6
Shahpur	Bhera ...	2,731 4 2	55,668 4 6	58,399 8 8	46,893 10 11	11,505 13 9
	Khushab ...	81,353 3 10	87,281 11 5	1,68,637 15 3	28,077 15 10	1,40,559 15 5
	Sahiwal ...	2,689 15 1	22,678 5 2	25,368 4 3	18,987 9 6	6,380 10 9
	Miani ...	5,527 6 9	21,495 0 9	27,033 7 6	21,605 7 0	5,417 0 6
Attock	Hazro ...	32,888 7 8	49,784 3 6	82,672 11 2	52,386 3 2	30,286 8 0
	Pindigheb ...	13,814 10 5	33,309 12 9	47,124 7 2	33,627 6 4	13,497 0 10
Mianwali	Mianwali ...	25,425 6 6	94,835 15 2	1,20,261 5 8	60,078 15 10	60,182 5 10
	Isa Khel ...	12,287 8 7	17,305 7 0	29,592 15 7	18,126 10 9	11,466 4 10
	Bhakkar ...	12,917 3 4	41,280 5 2	54,197 8 6	26,330 6 11	27,867 1 7
	Kalabagh ...	4,351 4 7	22,514 3 8	26,865 8 3	21,600 10 3	5,264 14 0
Multan	Multan ...	97,034 3 2	6,79,070 3 11	7,76,134 7 1	5,42,282 6 2	2,33,852 0 11
	Shujabad ...	7,574 2 3	31,946 9 2	39,520 11 5	31,426 1 5	8,094 10 0
Muzaffargarh	Muzaffargarh ...	2,260 8 4	24,570 15 4	26,831 7 8	21,352 7 4	5,479 0 4
	Khangarh ...	3,361 10 3	14,659 10 1	18,021 4 4	11,876 0 10	6,145 3 6
	Alipur ...	4,321 10 9	20,873 9 5	25,195 4 2	17,267 6 10	7,927 13 4
	Leiah ...	10,151 9 0	31,178 1 6	41,329 10 6	27,146 13 4	14,182 13 2
	Karor ...	1,165 0 10	11,996 2 8	13,161 3 6	9,837 1 8	3,324 1 10
Jhang	Jhang ...	64,798 9 5	3,39,723 1 1	4,04,521 10 6	1,19,900 12 0	2,84,620 14 6
	Chiniot ...	17,987 11 8	57,754 13 8	75,742 8 4	51,468 0 2	24,274 8 2
D. G. Khan	D. G. Khan ...	20,575 11 6	1,88,070 14 10	2,08,646 10 4	1,15,994 6 1	92,652 4 3
	Jampur ...	7,994 4 10	29,771 8 0	37,765 12 10	26,561 8 3	11,204 4 7
	Dajil ...	1,699 15 11	17,741 8 9	19,441 8 8	17,015 0 7	2,426 8 1
	Rajanpur ...	1,006 4 1	18,467 13 2	19,474 1 3	16,997 11 9	2,476 5 6
	Mithankot ...	3,792 8 11	12,849 12 3	16,642 5 2	11,214 9 11	5,427 11 3
Montgomery	Montgomery ...	1,29,665 2 2	1,84,424 2 2	3,14,089 4 4	1,05,895 1 0	2,08,194 3 4
	Kamalia ...	72,299 0 3	36,998 7 11	1,09,297 8 2	35,392 9 1	73,904 15 1
	Pakpattan ...	5,048 7 0	18,417 3 1	23,465 10 1	17,359 0 9	6,106 9 4
Lyallpur	Lyallpur ...	32,116 13 1	1,68,635 1 7	2,00,751 14 8	1,41,373 15 5	59,377 15 3
	Total ...	28,27,146 9 0	9,73,101 9 5	1,19,00,248 2 5	81,69,420 2 0	37,30,828 0 5

ANNEXURE E—*continued.*

Notified Areas.

Name of Fund.		Opening balance.	Receipts.	Total.	Payments.	Closing balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Hissar ...	Tohana ...	276 14 4	...	276 14 4	...	276 14 4
	Fatehabad ...	1,254 6 0	1,696 12 0	2,951 2 0	1,713 5 5	1,237 12 7
	Dabwali ...	11,345 1 11	102 0 0	11,447 1 11	...	11,447 1 11
	Jakhal ...	2,375 14 6	...	2,375 14 6	...	2,375 14 6
Rohtak ...	Mehm ...	1,787 7 3	1,785 7 9	3,572 15 3	1,890 13 3	1,682 2 0
Gurgaon ...	Sohana ...	149 1 3	3,099 12 8	3,248 13 11	2,638 3 6	610 10 5
	Farrukhnagar ..	507 14 11	3,043 5 2	3,551 4 1	3,068 9 2	482 10 11
	Hatin ...	1,368 14 9	1,171 2 9	2,540 1 6	1,240 1 1	1,300 0 5
	Nuh ...	941 14 6	1,144 13 7	2,086 12 1	1,373 12 3	712 15 10
	Hidayatpur ...	536 1 1	2,491 1 6	3,027 2 7	2,642 14 7	384 4 0
Karnal ...	Karnal C. S. ...	861 9 0	2,105 8 2	2,967 1 2	2,738 14 1	228 3 1
	Kaithal Mandi ...	9,793 12 2	4,328 11 5	14,122 7 7	2,234 2 5	11,888 5 2
	Ladwa ...	1,574 3 3	4,275 7 6	5,849 10 9	4,735 11 1	1,113 15 8
Ambala ...	Kharar ...	3,207 6 3	7,502 7 1	10,709 13 4	6,125 13 1	4,584 0 3
	Kalka ...	4,829 11 11	13,708 12 1	18,538 8 0	14,919 15 6	3,618 8 6
Kangra ...	Kangra ...	1,276 8 11	3,006 5 11	4,282 14 10	3,120 11 5	1,162 3 5
	Nurpur ...	1,650 9 6	2,336 15 9	3,987 9 3	3,024 0 0	963 9 3
	Palampur ...	792 8 0	833 10 6	1,626 2 6	1,127 6 9	498 11 9
Hoshiarpur	Khanpur ...	623 15 2	1,353 12 0	1,977 11 2	1,275 15 6	701 11 8
	Hariana ...	4,313 7 10	2,983 13 9	7,297 5 7	4,583 11 9	2,713 9 10
	Garhdiwal ...	2,159 8 4	2,017 15 6	4,177 7 10	2,019 14 8	2,157 9 2
	Una ...	1,748 12 6	4,329 15 10	6,078 12 4	4,179 14 9	1,898 13 7
	Anandpur ...	33 5 0	4,799 3 0	4,832 8 0	2,165 15 8	2,666 8 4
	Mukerian ...	903 1 6	2,582 1 0	3,485 2 6	2,785 14 11	699 3 7
	Dasuya ...	3,159 6 1	4,238 15 0	7,398 5 1	3,563 0 9	3,835 4 4
	Miani ...	1,524 11 8	1,283 1 0	2,807 12 8	1,924 12 3	883 0 5
Jullundur ...	Alawalpur ...	551 8 9	1,865 13 11	2,417 6 8	1,793 1 11	624 4 9
	Nawashahr ...	4,636 1 1	2,997 7 3	7,633 8 4	6,842 11 8	790 12 8
Ferozepore ...	Moga ...	31,077 1 7	34,418 6 1	65,495 7 8	25,956 2 6	39,539 5 2
	Abohar ...	84,905 1 5	32,681 4 2	1,17,586 5 7	7,562 11 1	1,10,023 10 6
	Giddarbaha ...	6,347 6 0	5,198 0 1	11,545 6 1	...	11,545 6 1
	Guru Har Sahai	1,326 5 2	2,300 0 0	3,626 5 2	1,750 14 6	1,875 6 8
	Bhucho ...	950 5 9	2,129 14 2	3,080 3 11	1,204 10 3	1,875 9 8
	Jalalabad ...	9,558 5 0	10,360 3 2	19,918 8 2	10,411 12 4	9,506 11 10
Carried over ...		1,98,348 6 7	1,68,172 3 9	3,66,520 10 4	1,30,615 10 1	2,35,905 0 3

ANNEXURE E—*continued.*

Notified Areas—continued.

Name of Fund.		Opening balance	Receipts.	Total.	Payments.	Closing balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ...		1,98,348 6 7	1,68,172 3 9	3,66,520 10 4	1,30,615 10 1	2,35,905 0 3
Lahore ...	Patti ...	10,869 10 2	12,581 5 4	23,450 15 6	13,038 0 4	10,412 15 2
	Pattoke ...	19,114 6 9	13,433 14 7	32,548 5 4	6,173 8 3	26,374 13 1
	Bhagwanpur ...	2,144 10 10	3,014 6 11	5,159 1 9	4,722 9 11	436 7 10
	Ichhra ...	51 12 8	3,982 0 9	4,033 13 5	2,687 0 5	1,346 13 0
Amritsar ...	Majitha ...	3,329 4 7	4,898 8 1	8,227 12 8	5,599 7 2	2,628 5 6
	Ramdas ...	2,046 11 2	2,456 5 3	4,503 0 5	3,181 10 0	1,321 6 5
Gurdaspur ...	Sujanpur ...	1,710 11 10	7,645 13 2	9,356 9 0	8,911 15 4	444 9 8
	Sri Gobindpur	924 14 9	2,322 7 0	3,247 5 9	3,012 2 6	235 3 3
	Dhariwal ...	210 0 0	105 0 0	315 0 0	305 0 0	10 0 0
Sialkot ...	Zafarwal ...	750 10 6	3,456 0 6	4,206 11 0	3,285 3 0	921 8 0
	Chawinda ...	2,725 6 3	2,783 3 0	5,508 9 3	3,417 6 8	2,091 2 7
	Narowal ...	1,067 14 9	5,415 1 6	6,483 0 3	4,707 9 9	1,775 6 6
	Daud ...	526 13 4	2,023 12 3	2,550 9 7	1,025 14 9	1,524 10 10
	Badomalli ...	1,573 7 11	1,548 15 9	3,122 7 8	1,399 10 10	1,722 9 10
	Jamke ...	1,211 4 9	2,665 8 0	3,876 12 9	1,983 14 6	1,892 14 3
	Daska ...	2,456 8 10	5,600 5 0	8,056 13 10	6,408 14 5	1,647 15 5
	Begowal ...	215 6 0	2,136 8 0	2,351 14 0	1,465 13 3	886 0 9
	Sambarial ...	343 5 5	2,127 5 3	2,470 10 8	1,648 13 1	822 0 7
	Sahowala ...	916 5 0	1,075 12 0	1,992 1 0	1,155 3 3	836 13 9
	Bhopalwala ...	387 15 1	1,374 13 0	1,762 12 1	1,112 15 9	649 12 4
	Mitranwali ...	565 11 8	1,604 13 0	2,170 8 8	1,115 9 4	1,054 15 4
	Kalaswala ...	612 6 11	2,396 5 0	3,008 11 11	2,198 7 4	810 4 7
Gujranwala	Hafizabad ...	3,736 13 4	18,195 10 5	21,932 7 9	18,577 13 3	3,354 10 6
	Sohdra ...	256 14 3	2,114 1 3	2,370 15 6	1,959 15 6	411 0 0
	Kila Didar Singh.	1,811 3 8	3,956 13 0	5,768 0 8	3,033 7 0	2,734 9 8
	Pindi Bhattian	3,113 5 3	3,164 4 1	6,277 9 4	3,057 7 8	3,220 1 8
Sheikhupura	Khangah Dogran.	4,722 15 6	7,322 10 10	12,045 10 4	5,491 9 9	6,554 0 7
	Sangla ...	25,555 11 2	13,462 10 9	39,018 5 11	16,230 5 11	22,788 0 0
	Shahkot ...	4,683 8 8	3,917 2 9	8,600 11 5	2,413 10 2	6,187 1 3
	Nankana Sahib	2,850 3 1	5,697 13 7	8,548 0 8	524 15 8	8,023 1 0
	Chuhar Kana...	40,694 0 3	14,762 7 9	55,456 8 0	12,272 9 8	43,183 14 4
	Sheikhupura ...	...	500 0 0	500 0 0	...	500 0 0
Rawalpindi...	Gujar Khan ...	1,888 2 3	6,104 14 3	7,993 0 6	3,291 13 7	4,701 2 11
Jhelum ...	Chakwal ...	6,569 9 3	13,391 12 6	19,961 5 9	10,216 13 0	9,744 8 9
Gujrat ...	Shadiwal ...	883 9 3	647 10 2	1,531 3 5	1,385 7 11	145 11 6
	Lalamusa ...	3,435 14 7	1,978 8 0	5,414 6 7	3,361 1 1	2,053 5 6
Carried over ...		3,52,305 12 3	3,48,036 14 5	7,00,342 10 8	2,90,989 10 1	4,09,353 0 7

ANNEXURE E—*concluded.*

Notified Areas—concluded.

Name of Fund.		Opening balance.	Receipts.	Total.	Payments.	Closing balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ...		3,52,305 12 3	3,48,036 14 5	7,00,342 10 8	2,90,989 10 1	4,09,353 0 7
Shahpur ...	Sargodha ...	29,841 11 1	91,285 7 4	1,21,127 2 5	94,202 7 10	26,924 10 7
	Bhalwal ...	5,483 12 10	17,811 12 6	23,295 9 4	11,784 10 3	11,510 15 1
	Shahpur ...	972 11 4	3,585 2 0	4,557 13 4	3,565 7 5	992 5 11
	Shahpur C. S.	3,522 11 6	6,930 9 3	10,453 4 9	3,990 8 9	6,462 12 0
	Sillanwali ...	56,981 1 11	20,789 13 0	77,770 14 11	18,458 11 2	59,312 3 9
	Phullarwan ...	7,737 3 10	14,545 6 6	22,282 10 4	9,577 14 11	12,704 11 5
	Nurpur ...	590 4 4	2,887 9 11	3,477 14 3	3,222 11 1	255 3 2
Attock ..	Attock ...	351 15 7	511 15 10	863 15 5	655 1 6	208 13 11
	Campbellpur ...	10,815 7 0	37,009 4 0	47,824 11 0	15,067 6 8	32,757 4 4
	Fatehjang ...	1,706 9 9	3,495 4 3	5,201 14 0	2,868 6 9	2,333 7 3
	Talagang ...	433 8 11	2,515 14 0	2,949 6 11	1,842 2 1	1,107 4 10
Multan ...	Jalalpur ...	5,054 13 1	4,323 5 7	9,378 2 8	4,756 5 8	4,621 13 0
	Kahror ...	1,941 8 11	19,720 3 10	21,661 12 9	15,920 1 3	5,741 11 6
	Dunyapur ...	757 0 3	1,262 10 8	2,019 10 11	1,055 12 8	963 14 3
	Talamba ...	2,023 11 10	2,544 2 11	4,567 14 9	2,021 12 11	2,546 1 10
	Jahanian ...	4,960 0 0	21,426 0 6	26,386 0 6	976 0 5	25,410 0 1
	Khanewal ...	4,830 0 0	53,888 11 11	58,718 11 11	33,134 8 7	25,584 3 4
	Mian Channu	17,410 0 0	57,569 14 1	74,979 14 1	17,706 8 2	57,273 5 11
Muzaffargarh	Kot Adu ...	918 9 11	3,390 7 11	4,309 1 10	3,522 7 4	786 10 6
Jhang ...	Shorkot ...	2,170 13 0	2,641 2 7	4,811 15 7	2,158 9 3	2,653 6 4
Montgomery	Okara ...	51,432 0 10	87,535 1 1	1,38,967 1 11	63,593 5 10	75,373 12 1
	Chichawatni ...	76,773 12 11	39,617 5 0	1,16,391 1 11	53,761 12 9	62,629 5 2
Lyallpur ...	Gojra ...	22,719 6 0	1,77,557 15 6	2,00,277 5 6	73,407 1 11	1,26,870 3 7
	Chiniot Road ..	14,978 15 1	20,454 14 0	35,433 13 1	14,763 13 7	20,669 15 6
	Toba Tek Singh	25,938 15 1	36,842 0 0	62,780 15 1	35,206 12 11	27,574 2 2
	Jaranwala ...	18,898 1 9	36,209 11 5	55,107 13 2	32,177 9 3	22,930 3 11
	Tandlianwala ..	17,359 15 3	32,370 12 2	49,730 11 5	17,824 2 7	31,906 8 10
	Samundri ...	10,901 5 6	7,845 14 11	18,747 4 5	4,803 10 4	13,943 10 1
Total ...		7,49,811 15 9	11,54,605 7 1	19,04,417 6 10	8,33 015 9 11	10,71,401 12 11

ANNEXURE F.

Statement showing the periods for which the accounts of the Local Bodies in the Punjab have been audited by the Examiner, Local Fund Accounts, and certificates received under Article 1384-I of the Civil Account Code.

District.	Name of Local Bodies.	Period up to which accounts audited.	District.	Name of Local Bodies.	Period up to which accounts audited.
MUNICIPAL FUNDS.			MUNICIPAL FUNDS—continued.		
Hissar ...	Hissar ...	June 1919	Jullundur ...	Banga ...	October 1919.
Do. ...	Hansi ...	February 1920.	Do. ...	Rahon ...	Do.
Do. ...	Jakhal ...	January 1920.	Do. ...	Jullundur ...	April 1919
Do. ...	Sirsa ...	Do.	Do. ...	Kartarpur ...	September 1919.
Do. ...	Dabwali ...	November 1919.	Do. ...	Nurmahal ...	October 1919.
Rohtak ...	Bahadurgarh ...	December 1919.	Do. ...	Phillaur ...	Do.
Do. ...	Beri ...	January 1920	Do. ...	Nakodar ...	November 1919.
Do. ...	Gohana ...	Do.	Ludhiana ...	Raekot ...	October 1919.
Do. ...	Jhajjar ...	December 1919.	Do. ...	Ludhiana ...	November 1919.
Do. ...	Sonepat ...	March 1919.	Do. ...	Jagraon ...	October 1919.
Gurgaon ...	Rewari ...	January 1920.	Ferozepore ...	Ferozepore ...	November 1919.
Do. ...	Palwal ...	Do.	Do. ...	Abohar ...	February 1920.
Do. ...	Faridabad ...	Do.	Do. ...	Giddarbaha ...	Do.
Do. ...	Hodal ...	February 1920.	Do. ...	Zira ...	Do.
Do. ...	Firozpur ...	Do.	Do. ...	Dharmkot ...	Do.
Do. ...	Ballabgarh ...	November 1919.	Do. ...	Moga ...	Do.
Do. ...	Farrukhnagar ...	April 1919	Do. ...	Muktsar ...	Do.
Karnal ...	Karnal C. S. ...	July 1919.	Do. ...	Jalalabad ...	Do.
Do. ...	Shahabad ...	October 1919.	Do. ...	Fazilka ...	February 1919.
Do. ...	Kaithal ...	Do.	Lahore ...	Khem Karn ...	October 1919.
Do. ...	Kaithal N. A. ...	Do.	Do. ...	Lahore ...	September 1919.
Do. ...	Thanesar ...	Do.	Do. ...	Pattoki ...	October 1919.
Do. ...	Panipat ...	Do.	Do. ...	Patti ...	February 1920.
Ambala ...	Ambala ...	May 1919.	Do. ...	Chunian ...	March 1919.
Do. ...	Sadhaura ...	November 1919.	Do. ...	Khudian ...	Do.
Do. ...	Rupar ...	Do.	Do. ...	Kasur ...	July 1919.
Do. ...	Jagadhri ...	March 1919.	Amritsar ...	Tarn Taran ...	October 1919.
Do. ...	Buria ...	November 1919.	Do. ...	Jandiala ...	Do.
Do. ...	Kalka ...	February 1920.	Do. ...	Majitha ...	May 1919.
Simla ...	Simla ...	July 1919.	Gurdaspur ...	Dera Baba Nanak ...	Do.
Do. ...	Kasumpti ...	Do.	Do. ...	Dalhousie ...	August 1919.
Kangra ...	Dharmsala ...	June 1919.	Do. ...	Sujanpur ...	Do.
Hoshiarpur ...	Hoshiarpur ...	March 1919.	Do. ...	Pathankot ...	Do.
Do. ...	Tanda ...	November 1919.	Do. ...	Gurdaspur ...	February 1920.

ANNEXURE F—*continued.*

District.	Name of Local Bodies.	Period up to which accounts audited.	District.	Name of Local Bodies.	Period up to which accounts audited.
MUNICIPAL FUNDS—continued.			MUNICIPAL FUNDS—continued.		
Gurdaspur ...	Dina Nagar ...	January 1920.	Shahpur ...	Khushab ...	October 1919.
Do. ...	Batala ...	September 1919.	Do. ...	Sahiwal ...	November 1919.
Sialkot ...	Sialkot ...	August 1919.	Do. ...	Bhalwal ...	Do.
Do. ...	Narowal ...	Do.	Do. ...	Miani ...	October 1919.
Do. ...	Mitranwali ...	March 1919.	Do. ...	Sargodha ...	September 1919.
Do. ...	Daud ...	Do.	Do. ...	Phullarwan ...	October 1919.
Do. ...	Sahowala ...	Do.	Do. ...	Bhera ...	Do.
Do. ...	Jamke ...	Do.	Attock ...	Nurpur ...	November 1919.
Do. ...	Badomalli ...	Do.	Do. ...	Campbellpur ...	Do.
Do. ...	Sambarial ...	Do.	Do. ...	Hazro ...	October 1919.
Do. ...	Daska ...	Do.	Do. ...	Pindigheb ...	Do.
Do. ...	Begowala ...	Do.	Do. ...	Talagang ...	Do.
Do. ...	Pasrur ...	July 1919.	Mianwali ...	Mianwali ...	July 1919.
Gujranwala ...	Pindi Bhattian ...	March 1919.	Do. ...	Bhakkar ...	August 1919.
Do. ...	Hafizabad ...	May 1919.	Do. ...	Kalabagh ...	October 1919.
Do. ...	Shahkot ...	December 1919.	Do. ...	Isa Khel ...	Do.
Do. ...	Sharakpur ...	May 1919.	Multan ...	Kahror ...	August 1919.
Do. ...	Eminabad ...	December 1919.	Do. ...	Talamba ...	Do.
Do. ...	Wazirabad ...	Do.	Do. ...	Multan ...	September 1919.
Do. ...	Chuhar Kana ...	Do.	Do. ...	Shujabad ...	May 1919.
Do. ...	Nankana Sahib ...	Do.	Muzaffargarh ...	Khangarh ...	June 1919.
Do. ...	Sangla ...	May 1919.	Do. ...	Kot Adu ...	Do.
Do. ...	Gujranwala ...	April 1919.	Do. ...	Leiah ...	Do.
Do. ...	Sodhra ...	March 1919.	Do. ...	Alipur ...	Do.
Rawalpindi ...	Murree ...	July 1919.	Do. ...	Muzaffargarh ...	May 1919.
Do. ...	Rawalpindi ...	June 1919.	Jhang ...	Jhang ...	August 1919.
Do. ...	Gujar Khan ...	January 1920.	Do. ...	Shorkot ...	December 1919.
Jhelum ...	Chakwal ...	Do.	Do. ...	Ahmadpur ...	Do.
Do. ...	Pind Dadan Khan ...	Do.	Montgomery ...	Okara ...	January 1920.
Do. ...	Jhelum ...	April 1919.	Do. ...	Kamalia ...	April 1919.
Gujrat ...	Jalalpur Jattan ...	October 1919.	Do. ...	Montgomery ...	March 1919.
Do. ...	Kunjah ...	September 1919.	Do. ...	Pak Pattan ...	Do.
Do. ...	Gujrat ...	December 1919.	Lyallpur ...	Tandlianwala ...	December 1919.
Do. ...	Lalamusa ...	January 1920.	Do. ...	Chak Jhumra ...	July 1919.

ANNEXURE F—*concluded.*

District.	Name of Local Bodies.	Period up to which accounts audited.	District.	Name of Local Bodies.	Period up to which accounts audited.
MUNICIPAL FUNDS—concluded.			CANTONMENT FUNDS—concluded.		
Lyallpur ...	Gojra ...	July 1919.	Gurdaspur ...	Balun ...	August 1919.
Do. ...	Jaranwala ...	November 1919.	Do. ...	Bukloh ...	Do.
Do. ...	Toba Tek Singh ...	December 1919.	Rawalpindi ...	Rawalpindi ...	Do.
Do. ...	Samundri ...	Do.	Do. ...	Murree ...	July 1919.
Do. ...	Lyallpur ...	March 1919.	Attock ...	Attock ...	October 1919.
Do. ...	Chiniot ...	Do.	Do. ...	Campbellpur ...	December 1919.
Dera Ghazi Khan ...	Dera Ghazi Khan ...	June 1918.	Multan ...	Multan ...	January 1920.
Do. ...	Jampur ...	February 1919.			
Do. ...	Mithankot ...	March 1919.	CANAL CLEARANCE FUND.		
Do. ...	Rajanpur Dajal ...		Ferozepore ...	Ferozepore ...	September 1919.
			Mianwali ...	Mianwali ...	Do.
CANTONMENT FUNDS.			COURT OF WARDS ACCOUNTS.		
Jhelum ...	Jhelum ...	May 1919.	Ferozepore ...	Guru Har Sahai Court of Wards.	September 1919.
Kangra ...	Dharmsala ...	July 1919.	Do. ...	Mamdot ...	Do.
Ferozepore ...	Ferozepore ...	August 1919.	Montgomery ...	Montgomery ...	September 1918.
Lahore ...	Lahore ...	Do.	Mianwali ...	Mianwali ...	Do.
Jullundur ...	Jullundur ...	July 1919.	Attock ...	Attock ...	September 1919.
Amritsar ...	Amritsar ...	January 1920.			
Sialkot ...	Sialkot ...	October 1919.			

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Abstract of form No 1 of the Municipal Fund Returns for the year 1919-20.

Enclosure 3 to Pro. No. 171.

Particulars.					
Number of Municipalities under the Punjab Municipal Act, 1911					101
Population within Municipal limits					1,626,506
Number of towns of which the Municipal Committees are appointed by election only.					*Nil.*
Number of towns of which the Municipal Committees are appointed partly by election and partly by nomination.					75
Number of towns of which the Municipal Committees are appointed by nomination only.					25
Number of towns in which the Deputy Commissioner administers the Municipal Funds.					1
Aggregate number of members of Municipal Committees—					
Ex-officio				221	
Nominated				352	1,178
Elected				605	
Of the above—					
Officials					241
Non-officials					936
Europeans					77
Indians					1,099

FORM No. I.

Statement showing the constitution of the municipalities in the Punjab during the year 1919-20.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to Chairman.				Number of members of committee.								Total number of meeting held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Hissar	1	Hissar	The Punjab Municipal Act, III of 1911.	17,162	...	1	...	...	3	1	8	12	3	9	...	12	26	...	...	66	53	56·25	
	2	Hansi		14,576	...	1	...	...	2	1	6	9	2	7	...	9	23	4	...	72·72	68·18	69·19	
	3	Bhiwani		31,100	...	1	...	...	2	3	10	15	2	13	...	15	53	21	5	56	42	44·53	
	4	Sirsa		14,629	...	1	...	...	2	1	6	9	2	7	...	9	32	...	...	20·43	79·57	66·4	
Rohtak	5	Rohtak		19,862	...	1	...	...	2	2	8	12	2	10	1	11	15	1	2	40	62	53·3	
	6	Jhajjar		10,617	...	1	...	...	2	2	*7	*11	2	9	...	11	17	...	...	85	76	78	*The total number of elected members on the committee is 8, but one seat was vacant for the year and so there were only 11 members instead of 12 on the committee.
	7	Beri		7,798	...	...	...	1	2	9	...	11	2	9	1	10	14	...	...	50	70	66·3	
	8	Bahadurgarh		4,990	...	1	...	...	1	2	6	9	2	7	...	9	19	...	...	84	72	74·67	
	9	Gohana		5,438	...	1	...	...	2	1	6	9	2	7	...	9	13	...	...	85	91	89·67	
	10	Sonepat		12,014	...	1	...	...	1	2	6	9	1	8	...	9	25	2	1	90·9	68·75	71·21	
Gurgaon	11	Rewari		24,780	...	1	...	...	2	2	8	12	2	10	...	12	27	1	...	54	70	67·33	
	12	Palwal		9,485	...	1	...	...	1	2	6	9	1	8	1	8	17	...	...	88	74	75·55	
	13	Firozpur-Jhirka		5,719	...	1	...	...	2	1	6	9	2	7	...	9	20	...	...	85	69	72·36	
	14	Hodal		5,468	1	...	...	...	1	8	...	9	1	8	...	9	26	...	...	77	82	81·4	
	15	Ballabgarh		4,053	...	1	...	...	2	7	...	9	2	7	...	9	19	...	...	92	73	79·56	
	16	Faridabad		4,487	1 1	...	...	...	1	2	6	9	1	8	...	9	16	...	...	88	88	88	
Karnal	17	Karnal		21,018		...	...	...	3	1	8	12	3	9	...	12	20	1	...	80	67·78	58·33	
	18	Panipat		26,342	...	1	...	...	1	3	8	12	2	10	...	12	21	2	19	55·3	72·4	69·55	
	19	Kaithal		12,912	...	1	...	...	2	2	7	11	2	9	...	11	18	...	...	77·77	77·77	77·77	
	20	Shahabad		11,054	...	1	...	...	1	6	...	7	1	6	...	7	32	...	...	15·26	73·96	65·6	
	21	Thanesar		4,719	...	1	...	...	2	...	6	8	2	6	...	8	17	...	...	13·97	63·24	50·94	

Statement showing the constitution of the municipalities in the Punjab during the year 1919-20—continued.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within municipal limits (census of March 1911).	Particulars as to Chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	*Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Ambala ...	22	Ambala City ...	III of 1911.	24,493	...	1	...	...	3	1	8	12	3	9	2	10	45	15	3	18·51	45·43	38·70	
	23	Jagadhri ...		12,045	1	...	...	...	...	3	6	9	...	9	...	9	52	22	...	...	34·4	34·4	
	24	Rupar ...		6,935	...	1	...	...	2	1	6	9	2	7	...	9	21	...	...	76·1	72·1	72·93	
	25	Sadhaura ...		7,774	...	1	...	...	2	1	6	9	2	7	...	9	20	...	...	·15	63·57	70·55	
	26	Burya ...		4,272	1	...	...	...	...	7	...	7	...	7	...	7	17	...	...	...	73·94	73·94	
Simla ...	27	Simla ...		33,316	...	...	...	...	3	4	...	7	4	3	5	2	48	1	...	76·04	61·81	68·91	
	28	Kasumpti ...		Figures not available.	...	...	...	...	...	1	...	1	1	...	1	...	...	...	...	...	...	...	There is no fully constituted municipal committee for Kasumpti. The Deputy Commissioner alone, *ex officio*, exercises the powers of and constitutes the committee.
Kangra ...	29	Dharmsala ...		2,518	...	1	...	...	6	...	6	12	6	6	5	7	16	1	...	20	65·5	42·7	
Hoshiarpur ...	30	Hoshiarpur ...		20,583	1	...	...	...	2	4	10	16	2	14	...	16	20	1	1	37	75	77	
	31	Urmur-Tanda ...		7,016	...	1	...	...	2	3	4	9	2	7	...	9	17	...	...	59	63	61	
Jullundur ...	32	Jullundur ...		55,354	...	1	...	...	2	3	12	17	2	15	1	16	44	1	3	32·6	64·7	70·7	
	33	Kartarpur ...		8,631	1	...	...	...	...	3	6	9	...	9	...	9	16	...	...	...	75·69	75·69	
	34	Phillaur ...		5,224	...	1	...	...	1	2	6	9	2	7	...	9	22	...	...	50·0	69·4	65·1	
	35	Nurmahal ...		7,178	...	1	...	...	1	2	6	9	1	8	...	9	26	...	...	30·7	61·5	58·1	
	36	Rahon ...		6,292	...	1	...	...	1	2	6	9	1	8	...	9	9	...	...	100·0	79·1	81·5	
	37	Banga ...		4,602	1	...	...	...	...	2	4	6	...	6	...	6	29	...	...	...	51·7	51·7	
	38	Nakodar ...		8,859	...	1	...	...	1	2	6	9	1	8	...	9	17	...	...	94·1	65·4	68·6	

LUDHIANA ...	39	Ludhiana ...	The Punjab Municipal Act,	48,152	...	1	...	...	2	4	16	22	2	20	1	21	27	...	3	53	66	65	
	40	Jagraon ...		15,089	...	1	...	...	2	1	6	9	2	7	...	9	36	3	1	87	73	76	
	41	Raekot ...		7,510	1	...	...	...	1	2	6	9	1	8	...	9	16	...	...	62	69	68	
FEROZEPORE ...	42	Ferozepore ...		24,678	...	1	...	...	2	2	16	21	3	18	2	19	50	15	1	26·66	44·77	42·19	
	43	Fazilka ...		10,985	...	...	...	1	3	...	6	9	3	6	...	9	50	4	...	36·66	57·66	50·64	
	44	Muktsar ...		8,834	..	1	...	...	2	1	6	9	3	6	..	9	17	...	...	97·58	71·42	80·70	
	45	Zira ...		4,878	...	...	1	...	2	...	4	6	2	4	...	6	22	6	...	84·09	55·68	65·15	
	46	Moga ...		9,113	...	...	...	1	3	9	...	12	3	9	...	12	23	...	...	52	66	60	
LAHORE ...	47	Lahore ...		210,271	...	1	...	...	4	6	22	32	10	22	8	24	23	...	...	56·9	71·7	67·1	
	48	Kasur ...		24,783	...	1	...	...	3	2	10	15	3	12	1	14	43	1	...	77·7	84·92	83·49	
	49	Khem Karan ...		5,732	...	1	..	...	1	1	4	6	1	5	...	6	19	...	...	73·7	86·7	84·2	
	50	Chunian ...		7,151	...	1	...	...	3	1	8	12	3	9	1	11	17	...	...	50	54	53	
AMRITSAR ...	51	Amritsar ...		151,389	...	...	1	...	1	9	*18	28	2	25	3	24	57	...	...	98	66·3	68	* One post is vacant.
GURDASPUR ...	52	Dalhousie ...		2,445	.	...	.	1	4	8	...	12	6	6	8	4	12	...	...	45·8	62·8	54·2	
	53	Gurdaspur ...		7,007	...	1	...		2	1	6	9	3	6	1	8	24	...	...	47·22	78·47	68	
	54	Dinanagar ..		4,154	...	...	...	1	2	5	...	7	2	5	...	7	19	...	...	97·36	72·63	79·69	
	55	Pathankot ...		5,133	...	1	...	...	2	1	6	9	2	7	...	9	17	...	...	79·41	71·43	73·20	
	56	Batala ...		26,430		1	...	...	2	3	11	16	3	14	...	16	28	...	...	62·5	61·2	61·3	
	57	Dera Baba Nanak		4,555	...	1	...	...	1	2	6	9	1	8	...	9	19	3	16	63·15	67·76	67·25	
SIALKOT ...	58	Sialkot ...		48,595		1	...	...	2	5	15	22	2	20	2	20	39	...	1	66	77	76	
	59	Pasrur ...		7,564	..	...	...	1	2	1	6	9	2	7	...	9	24	...	...	91·5	78·5	81·4	
GUJRANWALA...	60	Gujranwala ...		23,472	...	1	...	...	3	18	...	21	4	17	2	19	32	3	4	31·25	67·83	60·86	
	61	Wazirabad ...		4,482	.	1	...	...	2	2	11	15	4	11	...	15	30	...	...	36	38	36·7	
	62	Eminabad ...		5,526	...	1	...	...	1	1	4	6	1	5	...	6	12	...	...	50	68	69	
	63	Sharakpur ...		17,146	...	...		1	2	...	4	6	2	4	...	6	16	...	1	71·87	82·81	79·16	
GUJRAT ...	64	Gujrat ...		18,692	1	...	...		1	4	11	16	1	15	1	15	24	...	1	45·8	9·2	11·49	
	65	Jalalpur Jattán ...		11,615	1	...	...	...	1	3	8	12	1	11	...	12	31	5	1	72·00	73·4	73·28	
	66	Dinga ...		5,353	...	...	...	...	2	1	6	9	2	7	...	9	18	...	...	·50	51·11	67·28	
	67	Kunjah ...		7,090	...	...	1	...	1	2	6	9	1	8	...	9	26	15	2	59·25	55·5	65·34	

FORM No. I—CONCLUDED.

Statement showing the constitution of the municipalities in the Punjab during the year 1919-20—concluded.

Name of district.	Serial No. of municipality.	Names of municipalities.	Act under which constituted.	Population within (municipal limits (census of March 1911).	Particulars as to Chairman.				Number of members of committee.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Elected non-official.	Elected officials.	Nominated non-official.	Nominated official.	Ex officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Shahpur	68	Bhera		15,202	...	1	...	...	3	2	10	15	3	12	...	13	17	...	2	70·5	58 39	60 8	
	69	Miani		5,819	...		...	1	1	2	6	9	1	8	...	9	16	...	...	81·25	81·25	81·25	
	70	Khushab		10,159	...	...	...	1	2	2	6	10	2	8	...	10	14	1	...	68·42	76·92	75·20	
	71	Sahiwal		7,658	...	...	...	1	1	8	...	9	1	8	...	9	30	1	3	33 33	76·25	71·48	
	72	Sargodha		8,849	...	1	....	.	4	3	7	14	4	10	3	11	25	2	...	41·30	79·57	68·64	
Jhelum	73	Jhelum		19,698	...	...	...	1	3	2	10	15	3	12	1	14	19	3	...	38·59	67·54	61·75	
	74	Pind Dadan Khan		10,590	...	...	...	1	3	2	10	15	3	12	...	15	11	...	...	81·81	72·72	74·54	
Rawalpindi	75	Rawalpindi		46,842	...	...	...		3	4	14	21	3	18	2	19	55	9	1	20	60	54·3	
	76	Murree		5,076	...	...		1	7	7	2	16	7	9	12	4	19	4	...	30·8	46·8	39·8	
Attock	77	Hazro		9,950	...	.	...	1	3	9	...	12	3	9	1	11	22	...	...	55	88	79·75	
	78	Pindigheb		9,554	...	...	..	1	3	6	...	9	3	6	...	9	14	...	...	81	74	76·3	
Mianwali	79	Mianwali		6,224	...	1	...	...	3	1	8	12	3	9	1	11	27	...	...	66 6	69·96	69·14	
	80	Kalabagh		6,654	1	...	...	...	3	5	...	8	3	5	...	8	13	...	...	85	41	57·5	
	81	Bhakkar		5,388	.	...		1	2	2	8	12	2	10	...	12	19	...	...	45	63	60	
	82	Isa Khel		6,868	...	1	...	..	5	12	...	17	5	12	...	17	17	...	...	60	50	52·94	
Montgomery	83	Montgomery	III of 1911.	8,129	...	1	...	...	4	3	8	15	4	11	2	*12	16	...	...	42	69	58	* One post is vacant.
	84	Kamalia		8 237	...	1	...		2	2	8	12	2	10	...	12	16	...	..	91	77	80	
	85	Pakpattan		7,915	...	1	...		3	6	...	9	3	6	...	9	10	...	1	60	78	72	
Lyallpur	86	Lyallpur		19,578	...	...	...	1	3	4	4	11	3	8	2	9	20	...	...	92	67	62	
	87	Gojra		5,417	...	...	1	...	...	6	...	6	...	6	...	6	12	...	...	...	...	...	

Jhang ...	88	Jhang-Maghiana...	The Punjab Municipal Act,	25,914	...	...	...	1	4	2	12	18	4	14	...	18	18	1	1	23·21	76·78	73·20
	89	Chiniot ...		14,085	...	1	...	...	2	1	8	12	3	9	...	12	23	1	...	54	71·93	88·40
Multan ...	90	Multan ...		85,747	...	1	...	...	4	4	16	24	5	19	2	22	41	...	...	33·66	76·64	67·68
	91	Shujabad ...		6,334	...	1	...	...	2	3	10	15	2	13	...	15	15	...	...	80	58·97	51·11
Muzaffargarh	92	Muzaffargarh ...		4,337	...	...	...	1	2	2	8	12	2	10	...	12	15	...	...	80	75·3	76·1
	93	Khangarh ...		3,350	1	...	...	...	1	2	6	9	1	8	...	9	15	...	...	87	79	80
	94	Alipur ...		3,312	...	...	...	1	2	2	4	8	2	6	...	8	17	...	...	97·05	85·29	88·23
	95	Leiah ...		8,173	...	...	...	1	3	2	8	13	3	10	...	13	15	...	...	46	69	64
	96	Karor ...		3,503	...	...	...	1	3	8	...	11	3	8	...	11	16	...	...	41 66	64·06	57·95
Dera Ghazi Khan.	97	Jampur ...		6,517	...	...	...	1	2	8	...	10	2	8	...	10	15	...	...	73·33	72·50	72·66
	98	Dajal ...		6,893	...	...	...	1	2	8	...	10	2	8	...	10	12	...	...	95·83	64·58	70·83
	99	Rajanpur ...		3,704	...	...	...	1	3	8	...	11	3	8	...	11	10	...	...	80	76·25	77·27
	100	Mithankot ...		2,589	...	...	...	1	2	6	...	8	2	6	...	8	14	...	...	71·4	92·9	87·5
	101	Dera Ghazi Khan		16,853	...	...	...	1	7	14	...	21	7	14	4	17	18	1	...	22 69	71·43	55·18
		Total ...		1,626,506	13	53	4	27	221	352	605	1,178	241	936	77	1,099	2,295	151	73	...	...	...

1058 CS—303—13-12-20—SGPP Lahore.

Abstract of Form No. II of the Municipal Fund Returns for the year 1919-20.

PARTICULARS.	Amount.	Total.
	Rs.	Rs.
System of municipal taxation in force—		
Octroi in force in 90 towns.		
Tax on houses and lands in 13 towns.		
Tax on animals and vehicles in 18 towns.		
Tax on professions and trades in 5 towns.		
Tolls on roads and ferries in 7 towns.		
Water-rate in 6 towns.		
Lighting rate in no town.		
Conservancy (including scavenging and latrine rates) in 4 towns.		
Other taxes—Tax on servants in 3 towns.		
Tax on dogs in 5 towns.		
Tax on shops and stalls at annual fairs in 2 towns.		
Terminal tax in 5 towns.		
AMOUNT OF INCOME UNDER EACH HEAD SEPARATELY, BEING THE TOTALS FOR THE PROVINCE.		
Municipal Rates and Taxes—		
Octroi	53,14,134	
Tax on houses and land	3,69,165	
Tax on animals and vehicles	54,852	
Tax on professions and trades	15,876	
Tolls on roads and ferries	20,059	
Water-rate	70,146	
Lighting rate	...	
Conservancy tax	4,008	
Tax on servants	6,045	
Tax on dogs	4,765	
Tax on shops and stalls at annual fairs	255	
Terminal tax	99,049	
		59,58,354
Realizations under Special Acts—		
From cattle-pounds	49,572	
From hackney carriages	34,626	
From licenses for the sale of spirits and drugs	32	
Municipal share of local rate	1,726	
Lambardari fees	571	
Land revenue	5,594	
		92,121
Revenue derived from Municipal property and powers apart from taxation—		
Rents of lands, houses, serai, dâk bungalows, &c.	4,62,510	
Sale-proceeds of lands and produce of lands, &c.	4,55,397	
Conservancy receipts (other than taxes and rates)	2,48,293	
Fees and revenues from Educational institutions	1,87,921	
Ditto Medical ditto	28,327	
Ditto markets and slaughter-houses	49,253	
Ditto tramways and Electric Department ...	3,30,964	
Other fees—Bonded warehouses fees	8,512	
Fairs	85,593	
Sale of water	3,54,005	
Copying fees	2,685	

Abstract of Form No. II of the Municipal Fund Returns for the year 1919-20—concluded.

Particulars.	Amount.	Total.
	Rs.	Rs.
Revenue derived from Municipal property and powers apart from taxation—concluded.		
License fees for offensive and dangerous trades	18,739	
Registration fee for sale of cattle	13,902	
License fees on hand carts	12,761	
Other fees	29,621	
Fines under Municipal and other Acts	42,017	
Interest on investments—		
For General purposes	2,42,873	
For Educational purposes	5,798	
For Medical purposes	1,755	
Premium on loans	1,08,498	
Grants and contributions—		26,89,374
From Government—		
For general purposes	7,31,270	
For Educational purposes	2,26,482	
For Medicaal purposes	25,854	
From Local Funds—		
For general purposes	10,793	
For Educutional purposes	30,515	
For Medical purposes	1,26,236	
From other sources—		
For general purposes	5,525	
For Educational purposes	1,931	
For Medical purposes	12,720	
Miscellaneous—		11,71,331
Recoveries on account of services rendered to private individuals ...	30,276	
Other items	6,87,675	7,17,951
Total income of the year, excluding opening balance	1,06,29,171	
Extraordinary and Debt—		
Sale-proceeds of Government securities and withdrawals from saving banks	89,628	
Loans—		
From Government	30,07,000	
Raised in the open market	...	
Realizations of sinking fund for payment of loans	10,80,807	
Advances—		
Permanent	18,098	
Others	1,58,353	
Deposits	1,19,486	
		8,01,372
Total receipts excluding opening balance	...	1,14,30,502
Opening balance on 1st April 1919	...	40,11,211
Grand Total ...	...	1,54,41,713
Incidence of taxation per head of population	...	3 7 10
Ditto total income per head of population	5 2 3	6 8 7

Form No. II.

Statement showing the Income of the Municipalities in the Punjab during the year 1919-20.

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11
Names of Divisions.	Names of Districts.	Serial No. of Municipalities.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	MUNICIPAL R…						
					Octroi.						
					(a)	(b)					
					Tax on octroi.	Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA.	HISSAR.	1	Hissar ...	22,922	47,075	...	47,075	902	477	...	...
		2	Hansi ...	16,685	33,002	...	33,002	...	367	...	...
		3	Bhiwani ...	50,475	98,321	...	98,321	...	...	...	...
		4	Sirsa ...	20,669	35,998	...	35,998	...	746	...	...
	ROHTAK.	5	Rohtak ...	1,50,424	52,362	...	52,362	3,517	...	4,242	...
		6	Jhajjar ...	8,924	15,404	...	15,404	...	...	...	...
		7	Beri ...	5,680	8,655	...	8,655	...	...	...	...
		8	Bahadurgarh ...	30,137	11,210	...	11,210	...	...	...	...
		9	Gohana ...	8,155	10,808	...	10,808	...	...	...	...
		10	Sonepat ...	30,775	22,963	...	22,963	...	...	...	...
	GURGAON.	11	Rewari ...	66,099	64,306	...	64,306	...	...	...	...
		12	Palwal ...	4,690	21,283	...	21,283	...	...	...	...
		13	Firozpur-Jhirka ...	1,275	6,142	...	6,142	...	...	...	...
		14	Hodal ...	4,298	10,372	...	10,372	...	...	...	...
		15	Ballabgarh ...	10,000	10,570	...	10,570	...	...	...	...
		16	Faridabad ...	413	7565	...	7,565	...	76	...	...
	KARNAL.	17	Karnal ...	17,175	53,164	...	53,164	...	...	...	...
		18	Panipat ...	14,971	41,833	...	41,833	...	...	...	...
		19	Kaithal ...	20,349	25,027	...	25,027	1,487	...	...	2,226
		20	Shahabad ...	8,814	17,717	...	17,717	...	...	...	...
		21	Thanesar ...	1,896	7,611	...	7,611	...	...	...	...
	AMBALA.	22	Ambala City ...	26,371	62,564	...	62,564	10,982	...	...	...
		23	Jagadhari ...	15,054	32,577	...	32,577	...	...	...	...
		24	Rupar ...	10,034	20,410	...	20,410	...	...	...	...
		25	Sadhaura ...	3,472	12,321	...	12,321	...	...	...	...
		26	Buriya ...	2,120	4,267	...	4,267	...	...	...	...
	SIMLA.	27	Simla ...	10,35,027	2,68,915	...	2,68,915	2,71,534	7,971	...	...
		28	Kasumpti ...	10,672	...	...	...	4,791	168	...	...
JULLUNDUR.	KANGRA.	29	Dharmsala ...	2,705	...	...	...	1,933	...	...	...
	HOSHIARPUR.	30	Hoshiarpur ...	1,73,806	42,423	...	42,423	...	...	...	...
		31	Urmar Tanda ...	7,112	15,482	...	15,482	...	...	...	...

12	13	14	15	15(*a*)	15(*b*)	15(*c*)	15(*d*)	16

AND TAXES.

Water-rate.	Lighting rate.	Conservancy, including scavenging and latrine rates.	*Other taxes.*					Total rates and taxes.
			Servant's tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal Tax.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	48,454
...	...	...	...	...	...	...	...	33,369
...	...	...	...	...	...	...	...	98,321
...	...	...	...	...	...	...	...	36,744
...	...	...	...	...	...	...	...	60,121
...	...	...	...	...	...	...	...	15,404
...	...	...	...	...	...	...	...	8,655
...	...	...	...	...	...	...	...	11,210
...	...	...	...	...	...	...	...	10,808
...	...	...	...	...	...	...	...	22,963
...	...	...	...	...	...	...	...	64,806
...	...	...	...	...	...	...	...	21,283
...	...	...	...	...	...	...	...	6,142
...	...	...	...	...	...	...	...	10,372
...	...	...	...	...	...	...	...	10,570
...	...	...	...	...	...	...	...	7,641
...	...	...	...	...	...	...	...	53,164
...	...	...	...	...	...	...	...	41,833
...	...	...	...	...	152	...	...	28,892
...	...	...	...	...	...	...	...	17,717
...	...	...	...	...	...	...	...	7,611
...	...	...	...	...	...	...	...	73,546
...	...	...	...	...	...	...	...	32,577
...	...	...	...	...	...	...	...	20,410
...	...	...	...	...	...	...	...	12,321
...	...	...	...	...	...	...	...	4,267
46,895	...	...	...	3,832	...	...	...	5,99,147
565	...	...	...	49	...	...	...	5,578
1,674	...	531	101	25	...	...	...	4,264
...	...	...	...	...	...	...	...	42,423
...	...	...	...	...	...	...	...	15,482

17	18	19	19 (*a*)	19 (*b*)	19 (*c*)	19(*d*)	20	21	22
Realisations under special Acts.								Revenue	
From pounds.	From hackney carriages.	*From other sources.*						Rents of lands, houses; *serais* (rest-houses), dák bungalows, etc.	Sale-proceeds of [illegible] and produce of land, etc.
		Licenses for the sale of spirits and drugs.	Municipal share and local rate.	Lambardari fees.	Land revenue.	Miscellaneous.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,279	85	...	...	...	...	...	3,364	1,898	313
436	...	...	...	...	...	...	436	610	...
650	...	...	...	...	...	...	650	1,209	41
1,901	...	...	...	...	...	...	1,901	990	780
738	...	...	...	...	...	...	738	3,940	248
1,193	...	...	...	...	...	...	1,193	666	43
467	...	...	...	...	...	...	467	236	90
526	...	...	...	...	...	...	526	371	13,087
...	...	...	...	...	...	...	...	696	49
...	454	...	...	...	...	...	454	1,643	22,697
915	...	...	...	...	...	...	915	4,113	59
632	...	...	...	...	...	...	632	351	...
482	...	...	...	...	...	...	482	540	62
753	...	...	...	...	...	...	753	510	...
...	...	...	...	...	...	...	...	252	...
...	...	...	...	...	...	...	...	198	97
...	...	...	...	...	...	...	...	46	...
248	...	...	...	...	...	...	248	118	...
831	...	...	...	...	...	...	831	529	13
229	...	...	...	...	...	...	229	...	...
631	...	...	...	...	...	...	631	149	...
234	...	...	...	...	...	...	234	1,511	579
...	...	...	...	...	...	...	...	75	814
1,279	...	...	...	...	...	...	1,279	2,163	...
503	...	...	...	...	...	...	503	126	520
323	...	...	...	...	...	...	323	...	...
52	...	...	...	...	...	...	52	52,226	79,148
...	...	...	...	...	...	53	53	...	...
236	...	...	...	...	...	...	236	561	3,128
274	141	...	...	...	...	...	415	2,271	202
173	...	...	...	...	...	...	173	...	...

23	24	25	26	27	28	28 (a)	28 (b)	28 (c)

DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from Tramways and Electric Department.	*Other fees.*			
					Trade ware-house.	Fairs.	Sale of water.	Copying fees.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,064	69	734	203	...	...	...	...	80
2,450	2,735	67	366	...	...	...	...	6
598	3,763	189	...	...	...	...	...	118
2,553	5,302	202	440	...	...	...	...	...
375	72	437	484	...	...	...	...	97
1,250	4,570	76	106	...	...	...	...	...
75	2,532	...	...	...	...	...	...	2
75	7,464	49	97	...	...	...	...	1
555	2,492	70	137	...	...	...	...	4
199	3,916	...	776	...	24	...	...	70
113	425	47	...	...	...	...	...	15
148	2,646	174	...	...	...	...	...	5
10	318	16	...	...	...	...	...	...
40	449	20	...	...	...	...	...	3
20	816	1	...	...	...	...	...	2
310	400	82	234	...	...	...	...	1
166	261	76	128	...	...	...	...	...
106	3,887	260	376	...	...	...	...	...
145	6,001	...	257	...	...	...	...	21
80	726	186	69	...	...	...	...	6
...	778	12	...	...	...	...	...	1
970	126	375	1,824	...	...	...	12,164	...
365	5,368	27	...	...	...	...	...	3
132	6,801	76	979	...	...	...	...	12
200	43	32	55	...	...	...	...	7
22	177	...	...	...	...	...	...	...
600	1,696	10,978	...	3,30,964	...	...	60,150	142
...	...	...	...	...	...	...	...	...
...	108	...	123	...	...	...	...	...
834	385	269	170	...	...	...	...	7
91	...		5	...	...	...	...	14

28 (*d*)	28 (*e*)	28 (*f*)	28 (*g*)	28 (*h*)	29	30	31	32	33	34

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.				Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
License fees from dangerous and offensive trade.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rsi	Rs.	Rs.	Rs.
219	...	...	...	349	1,787	...	...	...	6,716
93	...	...	...	4	963	...	...		7,294
...	...	981	...	256	1,067	...	87	...	8,309
...	...	...	...	223	1,100	...	17	...	11,607
247	...	...	548	715	4,587	..	52	...	11,802
...	...	...	8	31	105	...	...	...	6,855
42	...	...	608	12	...	1,218	...	...	4,815
...	...	...	...	193	...	2,613	...	...	23,950
...	...	...	...	30	...	...	...	...	4,033
91	...	...	40	126	496	...	...	...	30,078
337	...	287	...	253	...	...	...	...	5,599
...	...	318	79	445	92	...	...	...	4,258
...	...	...	...	103	...	...	...	...	1,049
...	...	215	80	229	82	...	...	...	1,628
...	...	39	45	70	990	...	...	...	2,235
...	...	...	...	14	137	...	...	...	1,473
41	...	256	9	206	4,455	140	...	...	5,784
...	...	198	...	30	4,288	...	...	...	9,263
8	...	...	...	56	1,146	...	...	...	8,176
...	...	...	...	...	...	..	...	...	1,067
...	...	119	...	5	...	...	...	...	1,064
272	...	423	115	473	...	179	...	...	19,011
...	...	27	...	87	...	...	...	267	7,033
...	...	...	54	31	209	1,044	...	...	11,501
64	...	...	...	103	88	...	...	...	1,238
...	...	...	...	63	...	...	...	101	363
258	...	960	2,684	1,556	12,144	...	...	...	5,53,506
...	...	...	...	...	...	...	...	...	...
31	...	...	...	11	69	...	...	...	4,032
90	...	414	16	168	345	...	...	...	5,166
...	...	...	...	30	...	...	...	...	140

35	36	37	38	39	40	41	42	43	44
Grants and Contributions (for General and Special purposes.									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
120	788	...	...	...	3,000	...	...	...	3,908
...	942	...	...	...	...	...	...	645	1,587
...	2,534	...	...	...	1,500	...	...	100	4,134
280	2,111	...	...	...	1,606	...	...	...	3,947
15,471	2,050	...	1,219	...	5,000	...	..	...	23,740
...	2,269	...	...	1,056	1,170	...	...	...	4,495
...	671	...	...	1,082	...	...	...	...	1,693
...	2,463	...	944	1,300	...	...	...	...	4,707
...	548	...	...	963	1,368	...	...	...	2,879
...	649	...	...	666	...	1,119	...	...	2,434
1,00,000	3,550	...	...	...	860	...	...	169	1,04,579
...	1,311	...	...	1,550	...	...	...	2	2,813
...	1,363	...	...	500	960	..	...	25	2,848
...	1,822	...	...	800	1,600	...	...	59	4,281
...	1,753	...	...	800	960	...	...	8	3,521
...	1,233	...	...	800	960	.	...	...	2,993
...	1,308	...	...	...	...	...	...	...	1,308
7,182	1,468	...	...	840	2,000	...	...	...	11,490
380	2,638	1,000	...	432	1,500	...	...	62	6,012
...	2,745	...	...	518	2,023	...	...	...	5,286
...	1,695	...	...	1,686	...	...	...	...	3,381
76,589	4,599	30	...	...	4,466	...	...	...	85,684
1,500	2,406	...	...	660	1,900	...	...	10	6,476
10,229	3,625	...	...	1,000	2,172	1,015	...	201	18,242
...	1,691	...	...	...	1,157	...	...	...	2,848
...	1,180	...	...	429	...	1,000	...	...	2,609
2,11,698	2,949	1,500	...	...	...	...	...	...	2,16,147
2,750	...	...	...	...	...	...	...	...	2,750
1,600	591	...	100	...	...	...	...	...	2,291
...	3,109	...	...	...	1,750	...	...	...	4,859
...	...	...	...	...	...	...	...	...	...

45	46	47	48	49	50	51	52
Miscellaneous.				Extraordinary			
Recoveries on account of service rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawals from savings bank.	*Loans.*		Realizations of sinking fund for repayment of loans.
					From Government.	Raised in the open market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,856	1,856	64,298	...	...	...	...
...	3,140	3,140	45,826	...	...	...	...
...	2,519	2,519	1,13,933	...	...	...	...
...	3,119	3,119	57,318	...	...	...	...
...	1,835	1,835	98,236	...	...	...	...
...	369	369	28,316	...	...	...	...
...	6	6	15,636	...	...	...	...
...	140	140	40,533	...	...	...	...
...	84	84	17,804	...	...	...	...
...	4,826	4,826	60,755	...	...	...	...
7	877	884	1,76,283	89,628	...	...	...
...	1,935	1,935	30 921	...	...	...	...
...	258	258	10,779	...	...	...	...
...	10	10	17,044	...	...	...	...
20	568	588	16,914	...	...	...	...
...	...	...	12,107	...	...	...	...
132	2,534	2,666	62,922	...	...	...	...
...	1,416	1,416	64,250	...	...	...	...
...	1,863	1,863	45,774	...	...	...	...
...	1,103	1,103	25,402	...	...	...	...
...	1,711	1,711	14,898	...	...	...	...
34	2,474	2,508	1,80,933	...	...	...	...
...	121	121	46,207	...	...	...	...
223	163	386	51,818	...	...	...	...
...	62	62	16,972	...	...	...	...
...	...	...	7,562	...	...	...	...
310	16,799	17,109	13,85,961	...	1,00,000	...	...
...	...	...	8,376	...	...	...	...
240	55	295	11,117	...	...	...	...
...	460	460	53,323	...	...	...	...
...	1,486	1,486	17,281	...	...	...	...

No. II.

in the Punjab during the year 1919-20.

III OF 1911.

53	54	55	56	57	58	59	60	61
AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 43) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	3,516	...	3,516	67,814	90,736	2 13 3	3 11 4	
...	...	...	...	45,826	62,461	2 4 8	3 2 4	
...	...	...	...	1,13,933	1,64,408	3 2 7	3 10 7	
...	3,934	...	3,934	61,252	81,921	2 8 2	3 14 8	
...	147	...	147	98,383	2,48,807	3 0 5	4 15 3	
...	...	...	...	28,316	37,240	1 7 2	2 10 8	
...	...	6	6	15,642	21,272	1 1 9	2 0 1	
...	...	121	121	40,654	70,791	2 3 11	3 1 11	
...	...	...	...	17,804	25,957	1 15 10	3 4 5	
...	...	365	365	61,120	91,895	1 14 7	5 0 11	
...	3,947	...	93,575	2,69,858	3,35,957	2 9 6	7 1 10	
...	...	226	226	31,147	35,837	2 3 11	3 4 2	
...	...	...	...	10,779	12,054	1 1 2	1 14 2	
...	...	...	...	17,044	21,342	1 14 4	3 1 10	
...	...	...	...	16,914	26,914	2 9 9	4 2 9	
...	484	...	484	12,591	13,004	1 11 3	2 11 2	
...	...	784	784	63,706	80,881	2 8 6	2 15 11	
...	...	...	...	64,250	79,221	1 9 5	2 7 0	
...	...	...	...	45,774	66,123	2 3 10	3 8 9	
...	...	...	...	25,402	34,216	1 9 8	2 4 9	
...	...	...	...	14,398	16,294	1 9 10	3 0 9	
...	4,384	329	4,713	1,85,696	2,12,067	3 0 1	7 6 3	
...	3,149	...	3,149	49,356	64,410	2 11 3	3 13 5	
...	2,107	576	2,683	54,501	64,535	2 15 1	7 7 7	
...	1,836	...	1,836	18,808	22,280	1 9 4	2 2 11	
...	177	...	177	7,739	9,859	1 0 0	1 12 4	
...	53 475	4,016	1,57,491	15,43,452	25,78,479	17 15 9	41 9 7	
...	...	...	...	8,376	19,048	...	...	
...	3,821	...	3,821	14,938	17,643	1 11 1	4 6 8	
...	1	...	1	53,324	2,27,130	2 1 0	2 9 5	
...	...	...	...	17,281	24,393	2 3 4	2 7 5	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1(a)	2	3	4	5	6	7	8	9	10	11
								MUNICIPAL RATES			
Names of Divisions.	Names of District.	Serial No. of Municipalities.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	*Octori.* (a) Tax on octroi;	*Octori.* (b) Composition for octroi;	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR—CONCLD.	JULLUNDUR.	32	Jullundur ...	1,48,327	1,18,977	...	1,18,977	...	...	...	...
		33	Kartarpur ...	5,722	10,365	...	10,365	...	...	...	...
		34	Phillaur ...	4,652	6,763	174	6,937	...		...	..
		35	Nurmahal ...	3,201	8,510	...	8,510	...	...	...	...
		36	Rahon ...	335	5,286	...	5,286	...	...	...	...
		37	Banga ...	13,433	11,398	...	11,398		...	...	...
		38	Nakodar ...	4,089	12,560	...	12,560	...	...	...	...
	LUDHIANA.	39	Ludhiana ...	79,025	1,35,808	300	1,36,108	...	...	...	..
		40	Jagraon ...	17,431	32,507	...	32,507	...	...	...	...
		41	Raekot ...	7,946	16,539	...	16,539	...	...	...	...
	FEROZEPORE.	42	Ferozepore ...	26,677	72,989	...	72,989	...	...	...	...
		43	Fazilka ...	58,080	...	...	...	...	...	...	...
		44	Muktsar ...	99,484	...	...	...	...	...	...	...
		45	Zira ...	2 852	12,246	...	12,246	...	...	...	...
		46	Moga ...	31,228	...	...	...	...	...	...	...
LAHORE.	LAHORE.	47	Lahore ...	79,661	10,24,608	50	10,24,658	...	22,754	...	...
		48	Kasur ...	55,3?7	85,680	...	85,680	...	...	...	...
		49	Khem Karan ...	5,368	10,526	...	10,526	...	...		...
		50	Chunian ...	26,071	20,366	...	20,366	...	...	...	...
	AMRITSAR.	*51	Amritsar ...	2,57,769	6,27,168	1,330	6,28,498	...	9,648	...	...
	GURDASPUR.	52	Dalhousie ...	8,931	...	...		8,503	163	...	73
		53	Gurdaspur ...	8,437	14,711	...	14,711	...	...	...	...
		54	Dinanagar ...	14,088	11,713	...	11,713	...	...	...	...
		55	Pathankot ...	7,138	16,663	...	16.663	...	...	...	175
		56	Batala ...	7,665	50,865	...	50,865	1,163	209	...	...
		57	Dera Baba Nanak ...	6,145	10,929	...	10,929	...	...	...	...
	SIALKOT.	58	Sialkot ...	94,806	2,46,079	415	2,46,494	...	15	...	
		59	Pasrur ...	3,631	14,468	...	14,468	...	...	...	...

12	13	14	15	15 (*a*)	15 (*b*)	15(*c*)	15(*d*)	16

A ND TAXES.

Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).	*Other taxes.*					Total rates and taxes.
			Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal Tax.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	1,18,977
...	...	...	...	...	...	...	...	10,365
...	...	...	...	...	...	...	...	6,937
...	...	...	...	...	...	...	...	8,510
...	...	...	...	...	...	...	...	5,286
...	...	...	...	...	...	...	...	11,398
...	...	...	...	...	...	...	...	12,560
...	...	...	...	...	...	...	...	1,36,103
...	...	...	...	...	...	...	...	32,507
...	...	...	...	...	...	...	...	16,539
...	...	...	...	...	...	...	...	72,989
...	...	...	...	...	...	...	9,090	9,090
...	...	...	...	...	...	...	12,943	12,943
...	...	...	...	...	...	...	...	12,246
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	10,47,412
...	...	...	...	...	...	...	...	85,680
...	...	...	...	...	...	...	...	10,526
...	...	...	...	...	...	...	...	20,366
...	...	...	...	...	...	...	...	6,38,146
3,158	...	2,967	954	310	...	...	...	16,128
...	...	...	...	...	...	...	...	14,711
...	...	...	...	...	...	...	...	11,713
...	...	...	...	...	...	...	...	16,888
...	...	...	...	...	...	...	...	52,237
...	...	...	...	...	...	...	...	10,929
...	...	...	...	...	...	103	...	2,46,680
...	...	...	...	...	...	...	...	14,468

17	18	19	19 (*a*)	19 (*b*)	19(*c*)	19(*d*)	20	21	22
Realizations under special Acts.								Revenue	
From pounds.	From hackney carriages.	*From other sources.*					Total.	Rents of lands, houses, *serais* (rest-houses), dák bungalows, etc.	Sale-proceeds of land and produce of land, etc.
		Licenses for the sale of spirits and drugs.	Municipal share of local rates.	Lambardari fees.	Land revenue.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
461	1,213	...	...	...	...	...	1,674	649	4,550
270	...	...	...	...	...	...	270	11	33
240	...	...	...	...	...	...	240	1,031	268
296		...	...	...	...		296	34	21
428	...	...	...	...	...	...	428	44	...
290	...	...	...	...	...	...	290	104	...
412	...	...	...	...	...	...	412	157	557
2,337	455	...	...	...	...	...	2,792	12,289	175
281	93	...	...	...	...	...	374	2,021	...
344	...	...	...	...	...	...	344	1,605	267
...	463	...	...	...	...	...	463	15,100	1,356
1,287	...	...	...	...	...	...	1,287	26,813	8,557
...	236	...	...	...	...	...	236	3,352	947
...	1,033	...	...	...	...	...	1,033	712	93
...	1,000	...	...	...	...	...	1,000	9,989	19,042
3,210	8,062	...	...		...	...	11,272	84,367	8,074
682	...	...	...	...	...	...	682	2,521	8,949
216	...	...	...	...	...	...	216	...	...
795	...	...	...	...	...	...	795	2,432	1,550
1,185	1,528	...	...	...	...	...	2,713	16,934	19,989
...	...	...	...	...	1,193		1,193	3,322	3,019
1,199	103	...	...	...	...	...	1,302	1,514	134
...	25	...	...	...	...	...	25	158	102
2,844	198	...	...	...	...	...	3,042	1,858	234
...	159	...	...	...	...	...	159	8,818	558
...	...	...	...	...	...	...	...	242	...
762	1,268	...	...	...	...	...	2,030	8,458	7,647
...	6	...	...	...	...	...	6	620	...

23	24	25	26	27	28	28 (*a*)	28 (*b*)	28 (*c*)

DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways and Electric Department.	*Other fees.*			
					Trade warehouse.	Fairs.	Sale of water.	Copying fees.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,808	205	1,136	694	...	...	10,512	...	...
211	...	6	...	...	...	...	...	2
81	...	75	90	...	...	...	...	1
220	...	...	27	...	...	...	...	3
125	...	...	...	...	1	...	...	3
232	...	...	25	...	...	...	...	...
326	...	...	49	...	...	...	...	2
5,139	213	...	685	...	...	685	14,190	42
326	...	192	118	...	...	134	...	18
433	...	54	...	...	...	...	...	9
2,295	247	240	1,022	...	...	...	...	44
3	5,176	196	355	...	...	...	...	38
556	961	74	274	...	...	18,573	9	6
50	...	...	...	...	...	3,920	...	...
50	...	...	508	...	...	...	...	3
31,824	4,830	...	11,423	...	...	...	1,85,374	318
11,545	8,723	...	584	...	...	...	...	27
800	1,614	...	...	...	...	...	...	2
1,075	5,860	...	...	...	...	...	...	8
51,871	1,931	2,687	7,299	...	...	41,475	55,383	108
76	...	1,771	506	...	...	...	...	8
1,074	...	...	...	...	...	...	...	2
506	...	181	253	...	...	...	...	12
800	2,775	301	116	...	...	...	...	8
5,324	11,670	66	...	...	...	...	...	...
1,260	...	113	610	...	...	...	...	...
51,014	687	136	584	...	2,588	...	9,261	...
30	361	...	41	...	...	...	...	...

28 (*d*)	28 (*e*)	28 (*f*)	28(*g*)	28(*h*)	29	30	31	32	33	34

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION— *concluded.*

Other fees—concluded.				Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
License fees from dangerous and offensive trades.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,072	...	...	789	2,185	24,750	...	...	...	48,300
...	...	...	334	48	83		35	...	763
77		...	39	75	...	...	70	...	1,807
161	...	...	27	44	...	...	52	...	589
...	...	...	4	...	...	...	70	...	247
...	...	...	84	47	52	...	17	...	561
...	...	...	151	69	...	...	70	...	1,381
467	...	...	...	332	...	...	17	6,875	41,109
...	...	...	102	114	...	...	...	...	3,020
...	...	...	...	...	1,650	...	...	...	4,018
30	...	...	924	1,106	2,062	...	70	...	24,496
85	...	...	700	91	1,454	...	17	...	48,485
16	...	...	...	72	550	...	...	...	25,490
24	...	...	...	275	69	...	...	...	5,148
...	...	...	...	165	1,100	...	...	...	30,857
2,488	...	7,687	...	9,473	63,385	...	...	...	4,08,698
75	...	...	...	134	3,281	...	52	...	35,892
...	...	...	...	18	1,100	...	...	...	2,445
...	...	...	...	82	...	...	...	...	11,007
3,329	...	...	17,278	4,121	25,118	...	...	...	2,47,523
54	...	12	...	285	219	...	...	...	9,272
136	...	...	...	394	...	...	...	...	3,254
139	...	...	...	7	...	...	26	...	1,384
138	...	...	701	170	275	...	...	...	7,371
721	...	...	...	415	...	...	...	...	27,572
71	...	...	...	...	110	...	...	...	2,406
709	...	485	41	455	8,840	...	...	...	90,900
7	...	...	...	23	...	...	...	...	1,082

35	36	37	38	39	40	41	42	43	44

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
130	2,853	...	1,376	...	4,000	2,077	...	180	10,616
...	...	...	...		...	...	...	360	360
376	...	...	...	...	...	...	...	240	616
57	...	...	...	...	...	...	...	123	180
61	...	...	...	...	...	...	...	69	130
61	...	...	...	4,000	...	...	...	16	4,077
301	...	...	...	...	...	...	...	2	303
...	6,274	...	330	...	2,078	...	...	736	9,418
...	...	...	...	...	300	...	...	...	300
1,000	...	...	...	...	...	...	...	59	1,059
...	4,898	350	...	...	1,600	...	...	...	6,848
...	1,775	...	...	500	1,000	...	...	...	3,275
...	1,970	...	...	...	1,000	...	762	100	3,832
130	...	25	...	...	500	...	...	277	932
...	...	150	...	...	...	...	...	...	150
33,573	24,325	7,533	...	...	...	...	...	...	65,431
...	2,694	300	...	30	1,446	...	...	61	4,531
34,028	1,784	...	...	168	...	...	...	...	35,980
1,200	911	...	...	96	800	...	605	228	3,840
1,387	26,527	...	...	...	...	...	...	...	27,974
...	...	...	...	...	...	...	...	...	...
2,122	1,025	...	91	...	...	...	...	...	3,238
...	...	...	...	...	200	...	...	...	200
1,308	528	300	...	...	400	...	...	...	2,536
...	5,577	...	...	...	...	...	...	342	5,919
...	...	...	...	...	...	100	...	...	100
...	12,080	...	2,648	...	5,000	...	...	...	19,728
...	1,294	...	50	...	1,250	...	...	...	2,594

45	46	47	48	49	50	51	52
Miscellaneous.				Extraordinary			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.
					From Government.	Raised in the open market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
624	827	1,451	1,81,018	...	...	...	...
137	137	137	11,895	...	...	...	...
...	1,246	1,246	10,846	...	...	...	...
...	117	117	9,692	...	...	...	...
...	...	...	6,091	...	...	...	...
53	36	89	16,415	...	...	...	...
...	370	370	15,026	...	...	...	...
5,995	14,016	20,011	2,09,438	...	...	...	...
...	1,097	1,097	37,298	...	...	...	...
...	110	110	22,070	...	...	...	...
...	1,778	1,778	1,06,574	...	...	...	...
39	2,122	2,161	59,298	...	...	...	...
...	135	135	42,636	...	...	...	...
...	483	483	19,837	...	...	...	...
...	426	426	32,488	...	...	...	...
6,876	19,058	25,934	15,58,742	...	...	...	1,08,615
13	8,451	8,464	1,35,249	...	...	...	...
1	183	184	50,440	...	...	...	...
...	4,625	4,625	40,633	...	...	...	...
11	3,91,222	3,91,233	13,07,589	...	...	...	...
...	276	276	26,869	...	...	...	...
...	811	811	23,316	...	...	...	...
149	4	153	13,475	...	...	...	...
...	792	792	30,579	...	...	...	...
1	3,813	3,814	89,701	...	...	...	...
...	274	274	13,709	...	...	...	...
567	13,532	14,149	3,73,487	...	...	...	...
85	727	812	18,962	...	...	...	...

No. II.

in the Punjab during the year 1919-20—continued.

III OF 1911.

53	54	55	56	57	58	59	60	61
AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 48) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs A. P.	Rs. A. P.	
...	...	319	319	1,81,337	3,29,664	2 2 5	3 4 4	
..	...	...	...	11,895	17,617	1 3 3	1 6 1	
...	...	...	...	10,846	15,498	1 5 3	2 1 2	
...	...	...	...	9,692	12,893	1 3 0	1 5 7	
..	5	...	5	6,096	6,481	0 13 5	0 15 6	
...	...	...	...	16,415	29,848	2 7 8	3 9 1	
...	...	...	...	15,026	19,115	1 6 9	1 11 3	
3,240	...	211	3,451	2,12,889	2,9.,914	3 2 6	4 13 7	
473	...	1,548	2,021	39,319	56,750	2 2 7	2 7 8	
...	300	...	300	22,370	30,316	2 3 3	2 15 0	
...	...	500	500	1,07,074	1,33,751	2 15 4	4 5 1	
...	...	...	...	59,298	1,17,378	0 13 3	5 4 6	
...	581	751	1,332	43,968	1,43,452	1 7 5	4 13 2	
...	...	...	...	19,837	22,689	2 12 9	4 8 6	
...	79	4,710	4,789	37,222	68,450	...	3 8 11	
...	1,449	9,093	1,19,157	16,77,899	17,57,560	4 15 8	7 6 7	
...	...	...	...	1,35,249	1,90,456	3 7 4	5 7 4	
80	41	...	121	50,561	55,929	1 13 5	8 12 9	
...	...	...	...	45,633	66,704	2 13 6	5 10 11	
...	33,320	61,491	94,811	14,02,400	16,60,169	4 3 6	8 10 3	
...	...	844	844	27,713	36,644	6 9 6	10 15 9	
...	...	62	62	23,378	31,815	2 1 7	3 5 3	
217	...	37	254	13,729	27,817	2 13 1	3 3 10	
...	46	... 84	46 686	30,625 90,337	37,763 98,002	3 4 6 1 15 7	5 15 4 3 6 4	
552	...	...	115	13,824	19,969	2 6 5	3 0 2	
115	...							
85	2,054	... 87	2,139	3,75,626	4,70,432	5 1 3	7 10 0	
...	364		451	19,413	23,044	1 14 1	2 8 1	

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1 (a)	2	3	4	5	6	7	8	9	10	11
											MUNICIPAL RATES.
					Octroi.						
Name of Divisions.	Names of Districts.	Serial No. of Municipalities.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	(a) Tax on octroi.	(b) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAHORE—CONCLUDED.	GUJRANWALA.	60	Gujranwala ...	2,16,327	25	...	25	...	1,329	...	...
		61	Wazirabad ...	26,602	47,138	...	47,138	...	...	...	...
		62	Eminabad ...	3,689	6,742	...	6,742	...	...	..	...
		63	Sharakpur ...	4,124	6,461	...	6,461	...	...	...	...
RAWALPINDI.	GUJRAT.	64	Gujrat ...	7,988	46,208	...	46,208	...	...	2,669	...
		65	Jalalpur Jattan ...	2,132	18,950	..	18,950	...	...	...	...
		66	Dinga ...	331	6,650	...	6,650	...	...	546	...
		67	Kunjah ...	2,731	...	...	...	...	...	2,177	...
	SHAHPUR.	68	Bhera ...	5,311	33,975	...	33,975	...	...	...	...
		69	Miani ...	5,553	14,591	...	14,591	...	...	..	...
		70	Khushab ...	81,357	23,216	...	23,216	...	...	...	...
		71	Sahiwal ...	2,660	14,171	...	14,171	...	...	...	
		72	Sargodha ...	25,673*	...	...	...	18,480	1,318	6,242	2,765
	JHELUM.	73	Jhelum ...	19,381	67,098	...	67,098	...	...	...	2,765
		74	Pind Dadan Khan ...	5,157	24,941	...	24,941	...	...	...	...
	RAWALPINDI.	75	Rawalpindi ...	52,435	4,07,313	8,760	4,16,073	...	...	...	...
		76	Murree ...	38,512	...	...	...	17,086	136	...	14,272
	ATTOCK.	77	Hazro ...	34,529†	26,538	...	26,538	...	...	...	...
		78	Pindigheb ...	13,815	15,134	...	15,134	...	...	...	...
	MIANWALI.	79	Mianwali ...	25,725	35,750	...	35,750	...	...	...	...
		80	Kalabagh ...	6,537	14,048	3,829	17,877	...	...	...	...
		81	Bhakkar ...	12,892	21,492	...	21,492	...	...	...	...
		82	Isa Khel ...	12,288	10,285	...	10,285	...	...	...	...
MULTAN.	MONTGOMERY.	83	Montgomery ...	1,81,002	46,169	148	46,317	...	855	...	481
		84	Kamalia ...	72,238‡	18,225	...	18,225	...	...	...	...
		85	Pakpattan ...	5,060	14,415	...	14,415	...	...	...	...

* The closing balance of the committee for 1918-19 was Rs. 24,610 but subsequently the Accountant-General Punjab, raised the balance to Rs. 25,673

† The difference of Rs. 10 in the closing balance of the last year is due to the fact that the amount was adjusted in the accounts of March Final. 1919

‡ The difference of Rs. 54 is due to the fact that the intimation regarding the credit of this amount to the municipality was given after the submis

12	13	14	15	15 (*a*)	15 (*b*)	15(*c*)	15 (*d*)	16

AND TAXES.

Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates.	*Other taxes.*					Total rates and taxes.
			Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal Tax.		
Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	30,630	...	31,984
...	...	...	...	...	...	...	...	47,138
...	...	...	...	...	...	...	...	6,742
...	...	...	...	...	...	...	...	6,461
...	...	...	...	...	...	...	...	48,877
...	...	...	...	...	...	...	...	18,950
...	...	...	...	...	...	...	...	7,198
...	...	...	...	...	...	...	...	2,177
...	...	...	...	...	...	...	...	33,975
...	...	...	...	...	...	...	...	14,591
...	...	...	...	...	...	...	...	23,216
...	...	...	...	...	...	...	...	14,171
5,915	...	...	...	...	...	...	...	34,670
...	...	348	...	...	...	...	...	67,446
...	...	...	...	...	...	...	...	24,941
...	...	...	...	...	...	...	...	4,16,073
11,939	...	...	4,990	549	...	...	...	43,921
...	...	348	...	...	...	...	...	26,538
...	...	...	...	...	...	...	...	15,184
...	...	...	...	...	...	...	...	35,750
...	...	...	...	...	...	...	...	17,877
...	...	...	...	...	...	...	...	21,492
...	...	...	...	...	...	...	...	10,285
...	...	162	...	...	...	...	...	47,815
...	...	...	...	...	...	...	...	18,225
...	...	...	...	...	...	...	...	14,415

17	18	19	19 (*a*)	19 (*b*)	19(*c*)	19(*d*)	20	21	22
Realisations under special Acts.								Revenue	
		From other sources.							
From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share and local rate.	Lambardari fees.	Land revenue.	Miscellaneous.	Total.	Rents of lands, houses, *sérais* (rest-houses), dák bungalows, etc.	Sale-proceeds of land and produce of lands, etc.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
579	1,678	...	...	...	...	...	2,257	6,735	64,424
627	...	...	...	...	...	...	627	349	293
537	...	...	...	...	...	...	537	1,086	...
368	...	...	...	...	...	...	368	3,084	386
376	370	...	...	...	...	...	746	11,851	16,312
413	...	...	...	...	...	...	413	948	139
220	...	...	...	...	...	...	220	...	...
390	...	...	...	...	...	...	390	6	27
225	...	...	...	...	...	...	225	1,649	860
260	...	...	...	...	...	...	260	121	...
301	...	32	...	...	...	...	333	403	...
232	...	...	...	...	...	...	232	1,651	143
...	5,300	...	...	...	...	...	5,300	25,044	1,125
805	187	...	...	...	...	...	992	11,435	1,00,810
478	86	...	...	...	...	...	564	442	461
1,568	5,538	...	...	...	...	...	7,106	9,952	4,424
248	...	...	...	571	...	...	814	9,007	26,305
439	705	...	...	...	...	...	1,144	904	4,016
115	...	...	...	...	...	...	115	...	497
...	...	...	...	...	...	...	...	1,026	5,707
402	...	...	...	...	...	...	402	144	...
492	...	...	...	...	...	...	492	919	16
...	...	...	...	...	...	...	...	7	...
1,278	485	...	...	...	...	...	1,763	8,187	315
618	...	...	...	...	...	...	618	205	6,933
413	...	...	...	...	...	...	413	752	...

23	24	25	26	27	28	28 (a)	28 (b)	28 (c)

DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATIONS.

Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways and Electric Department.	*Other fees.*			
					Trade ware-house.	Fairs.	Sale of water.	Copying fees.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,017	184	...	721	...	...	...	...	165
1,777	...	...	...	...	...	...	...	489
651	...	...	112	...	...	...	...	3
575	...	...	...	...	...	...	...	20
1,885	141	868	...	...	...	...	...	33
227	...	288	88	...	...	...	...	14
680	...	88	...	...	...	...	...	...
305	...	...	...	...	...	...	...	3
1,725	505	944	227	...	...	...	...	18
362	3,122	128	166	...	...	...	...	8
140	3,005	...	24	...	120	...	...	13
1,825	2,104	...	22	...	...	...	...	...
5,401	282	...	4,164	...	...	...	342	8
1,045	286	304	...	...	1,567	...	...	4
145	6,688	319	...	...	...	...	297	2
1,807	...	367	497	...	3,774	...	4,349	...
1,294	1,021	954	1,168	...	...	...	...	110
2,331	6,088	142	...	...	109	...	...	8
72	2,590	135	...	...	...	...	...	...
582	1,863	99	...	...	...	7,940	...	16
...	206	...	...	...	...	...	...	1
375	3,236	22	...	...	...	...	...	3
10	1,814	1	...	...	...	1,884	...	...
373	1,476	378	395	...	...	...	...	4
218	7,733	85	...	...	...	...	...	6
20	...	92	...	...	...	...	...	3

28 (*d*)	28 (*e*)	28 (*f*)	28 (*g*)	28 (*h*)	29	30	31	32	33	34

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.				Fines under Municipal and other Acts	*Interest on investments.*			Premium on loans.	Total.
License fees from dangerous and offensive trade.	Registration fee for sale of cattle.	License fee on hand carts.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
879	...	...	...	375	20,844	...	70	...	1,02,414
...	...	...	...	63	...	...	17	...	2,988
...	...	...	...	...	1	...	...	...	1,853
...	...	...	...	26	276	...	...	...	4,317
470	...	390	...	1,768	761	...	...	...	84,429
24	...	...	...	...	97	...	...	...	1,825
24	...	...	...	...	...	...	...	1,200	1,992
36	...	...	...	16	...	...	...	...	393
240	...	...	...	96	...	...	...	55	6,319
88	...	...	...	61	...	...	...	...	4,056
...	...	...	...	49	...	...	...	...	3,754
77	...	...	...	103	518	...	...	...	6,443
248	...	...	1,420	226	6,875	...	...	...	45,085
19	...	...	428	243	...	...	96	...	1,16,237
217	...	...	...	1	...	...	87	...	8,609
1,027	...	...	...	3,858	6,085	...	602	...	36,722
152	...	...	1,340	2,478	356	...	52	...	44,237
6	...	...	...	378	...	...	...	...	19,932
60	...	...	...	37	...	...	...	...	3,391
...	...	...	...	260	871	...	...	...	18,364
...	...	...	...	86	...	...	...	...	437
...	...	...	17	119	...	...	...	...	4,707
152	...	...	...	76	...	...	...	...	3,944
886	...	...	68	249	...	...	...	...	11,780
...	...	...	...	51	...	...	...	...	15,231
188	...	...	...	20	...	...	...	...	1,075

35	36	37	38	39	40	41	42	43	44

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES.)

From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For Medical purposes.	For General purposes.	For educational purposes.	For medical purposes.	For General purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	10,134	...	...	127	...	...	...	183	10,444
...	1,541	...	...	...	...	...	...	...	1,541
...	262	...	...	...	...	...	...	...	262
...	...	...	...	...	...	...	...	...	...
7,567	3,664	...	...	...	1,850	...	...	...	13,081
...	724	...	...	240	506	...	...	...	1,476
...	517	...	...	...	800	...	...	...	1,317
595	...	...	...	...	...	...	...	...	595
...	2,170	...	...	...	...	...	...	...	2,170
...	714	...	...	...	...	...	...	...	714
...	635	...	...	...	...	...	...	74	709
...	738	...	...	...	...	...	...	75	813
10,736	239	...	...	...	...	76	...	...	11,051
120	672	...	...	...	2,000	...	...	91	2,883
1,758	1,835	...	...	...	...	138	...	...	3,731
7,200	2,689	3,700	...	...	...	...	...	...	13,589
...	398	...	100	...	816	...	...	...	1,314
800	1,165	200	...	...	...	...	264	52	2,481
310	2,942	...	...	7,400	...	...	...	...	10,652
2,000	2,474	10,116	...	...	...	...	...	...	14,590
...	1,180	...	...	...	...	...	...	...	1,180
2,000	1,138	...	...	...	...	...	...	6,709	9,847
...	2,034	...	...	...	...	...	...	...	2,034
36,180	1,994	150	...	...	800	...	...	72	59,196
300	862	...	120	...	200	...	...	...	1,482
...	...	...	...	...	1,000	...	...	...	1,000

45	46	47	48	49	50	51	52
Miscellaneous.				Extraordinary			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.
					From Government.	Raised in the open market from private individuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
323	9,181	9,504	1,56,603	...	...	...	..
787	701	1,488	58,732	...	...	..	...
...	171	171	9,565	...	...	...	192
...	146	146	11,287	...	...	...	...
95	1,214	1,309	98,442	...	...	...	...
...	...	...	22,658	...	...	...	...
...	342	342	11,067	...	...	...	...
41	3,080	3,121	6,676	...	...	...	...
...	7,621	7,621	50,810	...	...	...	...
117	1,117	1,234	20,855	...	...	...	...
9,764	290	10,054	38,066	...	47,000	...	...
...	1,527	1,527	23,196	...	...	...	...
180	1,292	1,422	97,528	...	...	...	...
...	2,206	2,206	1,89,764	...	...	...	...
...	266	266	38,111	...	...	...	...
764	1,318	2,082	4,75,572	...	...	...	...
...	2,759	2,759	98,045	...	...	...	...
	3,513	3,513	47,608	...	...	...	...
...	573	573	29,865	...	...	...	...
...	5,670	5,670	74,374	...	...	...	...
1,162	1,425	2,587	22,488	...	...	...	...
...	2,596	2,596	39,134	...	...	...	...
...	37	37	16,300	...	...	...	...
...	6,710	6,710	1,27,264	..	60,000	...	...
135	564	699	36,255	...	...	...	...
...	15	15	16,918	...	...	...	...

No. II.

in the Punjab during the year 1919-20—continued.

III OF 1911.

53	54	55	56	57	58	59	60	61
AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 48) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	1,981	1,981	1,58,584	3,74,911	1 1 4	5 5 0	
...	...	108	108	53,840	80,442	10 8 3	11 15 9	
...	...	...	192	9,757	13,446	1 3 6	1 11 8	
...	428	...	428	11,715	15,839	0 6 0	0 10 6	
11,228	...	...	11,228	1,09,670	1,17,653	2 9 11	5 4 3	
814	463	...	1,277	23,935	26,067	1 10 1	1 15 2	
...	...	...	...	11,067	11,398	1 5 6	2 1 1	
...	...	...	...	6,670	9,407	0 5 0	0 15 0	
...	...	2,949	2,949	53,259	58,570	2 3 9	3 5 0	
...	...	...	...	20,855	26,408	2 8 1	3 9 4	
...	...	185	47,185	85,251	1,66,608	2 4 7	3 11 11	
...	...	...	...	23,186	25,846	1 13 7	3 0 5	
...	...	4,234	4,234	1,01,762	1,27,435	3 14 8	11 0 4	
...	...	3,841	3,841	1,93,104	2,12,485	3 6 9	9 12 10	
...	...	...	...	38,111	43,268	2 5 8	3 7 3	
...	31,685	607	32,292	5,07,864	5,60,299	5 10 9	6 15 1	
...	...	...	...	98,045	1,36,557	9 10 2	19 5 1	
...	1,042	879	1,921	49,529	84,058	2 10 9	4 12 7	
...	...	...	...	29,865	43,680	1 9 4	3 2 0	
...	...	3,182	3,182	77,556	1,03,281	5 11 11	11 15 2	
...	...	171	171	22,654	29,191	2 1 9	2 12 10	
...	...	1,197	1,197	40,331	53,223	3 15 10	7 4 3	
...	625	...	625	10,925	29,213	1 8 0	2 6 0	
...	...	4,046	64,046	1,91,310	3,22,312	5 14 1	15 10 6	
...	...	5,039	5,039	41,294	1,13,532	2 3 5	4 6 5	
...	...	1,039	1,039	17,957	23,017	1 13 2	2 2 2	

by crediting the difference to the funds of the committee by book transfer on account of terminal tax collections in his accounts for March 1919.
n compliance with the Accountant-General's order No. L. F. 3-1848 received in July 1919.
sion of annual returns for the last year.

FORM

Statement showing the Income of the Municipalities

UNDER ACT

1	1(a)	2	3	4	5	6	7	8	9	10	11
									MUNICIPAL RATES		
Names of Divisions.	Names of Districts.	Serial No. of Municipalities.	NAMES OF MUNICIPALITIES.	Balance in hand at the close of last year.	*Octroi.* (a) Tax on octroi.	*Octroi.* (b) Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MULTAN—CONCLUDED.	LYALLPUR.	86	Lya'lpur ...	32,117	...	...	...	23,273	716	...	...
		87	Gojra ...	22,719	...	...	...	...	7,885	...	...
	JHANG.	88	Jhang-*cum*-Maghiana	64,798	85,748	...	85,748	...	...	...	...
		89	Chiniot ...	17,988	45,501	...	45,501	...	...	...	...
	MULTAN.	90	Multan ...	97,064	4,09,578	1,433	4,11,011	...	...	...	...
		91	Shujabad ...	7,574	18,502	...	18,502	...	...	...	...
	MUZAFFARGARH.	92	Muzaffargarh ...	2,318	16,911	1,205	18,116	...	...	...	...
		93	Khangarh ...	3,913	11,282	200	11,482	...	...	...	...
		94	Alipur ...	4,322	11,079	...	11,079	...	...	...	...
		95	Leiah ...	10,152	18,281	...	18,281	...	...	...	...
		96	Kahror ...	1,165	7,312	...	7,312	...	...	...	...
	DERA GHAZI KHAN.	97	Dera Ghazi Khan ...	59,816	67,651	...	67,651	614	...	...	...
		98	Jampur ...	7,994	18,630	...	18,630	...	...	...	...
		99	Dajal ...	1,700	9,904	...	9,904	...	...	...	...
		100	Rajanpur ...	1,031	9,468	...	9,468	...	...	...	...
		101	Mithankot ...	3,900	8,837	...	8,837	...	19	...	...
			GRAND TOTAL 1919-20	40,11,211	52,96,290	17,814	53,14,134	3,69,165	51,852	15,876	20,059
			GRAND TOTAL 1918-19.	36,73,713	42,88,777	8,819	42,97,596	3,72,372	14,032	18,563	18,910

12	13	14	15	15(a)	15(b)	15(c)	15(d)	16

AND TAXES.

Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).	*Other taxes.*					Total rates and taxes.
			Servants' tax.	Dog tax.	Tax on shops and stalls at annual fairs.	Terminal tax.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	4,649	...	63,638
...	...	...	...	...	...	11,737	...	19,622
...	...	...	...	...	...	...	...	85,743
...	...	...	...	...	...	...	...	45,501
...	...	...	...	...	...	...	...	4,11,011
...	...	...	...	...	...	...	...	18,502
...	...	...	...	...	...	...	...	18,116
...	...	...	...	...	...	...	...	11,482
...	...	...	...	...	...	...	...	11,079
...	...	...	...	...	...	...	...	18,281
...	...	...	...	...	...	...	...	7,312
...	...	...	...	...	...	...	...	68,265
...	...	...	...	...	...	...	...	18,630
...	...	...	...	...	...	...	...	9,904
...	...	...	...	...	...	...	...	9,468
...	...	...	...	...	...	...	...	8,856
70,146	...	4,008	6,045	4,765	255	99,049	...	59,58,354
66,813	...	4,171	6,711	4,421	110	1,07,882	...	49,11,581

17	18	19	19 (*a*)	19 (*b*)	19 (*c*)	19 (*d*)	20	21	22
Realizations under special Acts.								Revenue	
		From other sources.							
From pounds.	From hackney carriages.	Licenses for the sale of spirits and drugs.	Municipal share and local rate.	Lambardari fees.	Land revenue.	Miscellaneous.	Total.	Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of land and produce of land, etc.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	82	...	1,726	...	4,348	...	6,156	43,756	2,282
...	...	...	...	...	...	...	...	13,123	357
...	145	...	...	...	...	...	141	6,015	1,375
...	315	...	...	...	...	...	315	600	2
404	2,468	...	...	...	...	...	2,872	7,182	2,658
326	125	...	...	...	...	...	451	238	26
196	620	...	...	...	...	...	816	1,069	...
...	...	...	...	...	...	...	...	943	...
...	...	...	...	...	...	...	...	83	290
148	...	...	...	...	...	...	148	179	159
206	...	...	...	...	...	...	206	52	164
924	...	...	...	...	...	...	924	9,518	6,422
...	...	...	...	...	...	...	...	274	48
483	...	...	...	...	...	...	483	2	210
475	...	...	...	...	...	...	475	128	120
512	...	...	...	...	...	...	512	343	7
49,572	34,626	32	1,726	571	5,694	...	92,121	4,62,510	4,55,397
42,355	25,812	23	4,922	1,671	5,694	...	80,480	3,69,970	5,23,637

23	24	25	26	27	28	28 (*a*)	28 (*b*)	28 (*c*)

DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways and Electric Department.	*Other fees.*			
					Trade warehouse.	Fairs.	Sale of water.	Copying fees.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,347	4,479	182	2,037	...	...	...	10,058	5
2,000	9,200	30	4,846	...	...	370	589	...
9,886	4,176	159	164	...	...	...	...	23
2,017	3,388	58	...	...	...	...	...	19
8,028	1,041	679	1,641	...	...	...	...	277
578	4,702	2	386	...	...	...	...	7
622	60	...	142	...	...	...	...	1
674	...	...	...	...	...	...	...	...
1,460	2,036	...	...	...	...	...	...	2
880	2,524	2	56	...	384	...	...	1
224	...	...	...	...	...	...	...	...
204	135	77	81	...	...	...	1,889	88
415	2,666	19	114	...	...	...	...	4
...	56	40	...	...	...	...	...	2
28	1,657	180	51	...	...	...	...	1
37	38	2	59	...	...	...	...	3
2,48,293	1,87,921	28,327	49,253	3,30,964	8,512	35,593	3,54,005	2,685
1,39,519	1,66,682	27,133	46,104	2,86,555	6,932	27,397	2,81,476	1,845

28 (*d*)	28 (*e*)	28 (*f*)	28 (*g*)	28 (*h*)	29	30	31	32	33	34

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*

Other fees—concluded.				Fines under Municipal and other Acts.	*Interest on investments.*			Premium on loans.	Total.
License fees from dangerous and offensive trade.	Registration fee for sale of cattle.	License fee on hand-carts.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6	...	...	1	590	2,653	...	...	...	73,396
425	13,902	...	...	281	...	...	...	...	45,078
319	...	...	...	401	...	56	144	1,00,000	1,22,718
...	...	...	...	437	590	...	...	...	7,111
2,096	...	...	617	2,647	28,849	14	35	...	55,764
...	...	...	...	295	247	...	...	...	6,481
22	...	...	270	269	...	...	...	...	2,455
...	...	...	...	55	83	...	...	...	1,755
...	...	...	...	102	495	93	...	...	4,561
...	...	...	...	38	220	...	...	...	4,393
...	...	...	...	8	...	...	...	...	445
81	...	...	...	92	3,575	126	...	...	22,285
...	...	...	...	42	248	315	...	...	4,140
...	...	...	...	66	981	...	...	...	1,357
...	...	...	...	41	...	...	...	...	2,201
...	...	...	...	18	...	...	...	...	507
18,739	13,902	12,761	29,621	42,017	2,42,873	5,798	1,755	1,08,498	26,89,374
12,513	6,365	13,824	10,534	18,407	1,66,126	6,042	1,933	58	21,23,052

35	36	37	38	39	40	41	42	43	44
Grants and Contributions (for General and Special Purposes).									
From Government.			*From Local Funds.*			*From other sources.*			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,554	2,694	500	3,000	...	...	...	...	213	11,961
1,872	1,569	...	...	...	...	...	...	552	3,993
1,02,662	8,326	...	204	...	3,224	...	...	182	1,14,598
...	896	...	...	...	570	...	...	...	1,466
14,514	12,140	...	...	...	51,000	...	...	...	77,654
967	1,405	...	...	...	1,000	...	300	30	3,702
...	797	...	616	...	...	...	...	400	1,813
...	...	...	...	...	...	...	...	...	...
...	146	...	...	1,130	...	...	...	...	1,276
...	945	...	...	792	944	...	...	...	2,681
...	488	...	...	...	...	...	...	...	488
8,152	2,071	...	...	...	1,000	...	...	18	11,236
2,000	1,472	...	...	200	900	...	...	...	4,572
2,500	672	...	...	...	...	...	...	...	3,172
...	940	...	...	800	3,700	...	...	...	5,440
...	624	...	...	...	400	...	...	...	1,024
7,31,270	2,26,482	25,854	10,798	30,515	1,26,236	5,525	1,931	12,720	11,71,331
6,00,194	2,05,738	37,155	13,753	18,324	79,772	18,834	5,900	10,734	9,90,404

45	46	47	48	49	50	51	52
Miscellaneous.				Extraordinary			
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawals from savings bank.	*Loans.* From Government.	*Loans.* Raised in the open market from private individuals.	Realizations of sinking fund for repayment of loans.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,416	3,175	4,591	1,59,742	...	...	...	...
...	10,173	10,173	78,861	...	1,00,000	...	...
52	2,948	3,000	3,26,209	....	...	...	...
...	1,321	1,321	55,714	...	...	...	...
132	*50,469	50,601	5,97,902	...	...	...	...
...	786	786	29,922	...	....	...	...
...	463	463	23,663	...	...	...	...
...	275	275	13,512	...	...	...	...
...	3,312	3,312	20,228	...	...	...	...
...	4,352	4,352	29,855	...	...	...	...
...	2,532	2,532	10,983	...	...	...	...
...	34,129	34,129	1,36,837	...	...	...	...
20	156	176	27,518	...	...	...	...
8	...	8	14,924	...	...	...	...
...	61	61	17,645	...	...	...	...
...	682	682	11,581	...	...	...	...
80,276	6,87,675	7,17,951	1,06,29,131	89,623	3,07,000	...	1,08,807
44,932	3,04,904	3,49,836	84,55,333	1,001	40,000	...	2,500

No. II.

in the Punjab during the year 1919-20—concluded.

III OF 1911.

53	54	55	56	57	58	59	60	61
AND DEBT.								
Advances.								
Permanent.	Others.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 48) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	4,249	1,211	5,460	1,65,202	1,97,319	3 4 1	8 2 6	Rs. 43,000 are invested in Indian War Loan Bonds.
160	...	...	1,00,160	1,79,021	2,01,740	3 10 0	14 9 0	
...	...	1,936	1,936	3,28,145	3,92,943	3 4 11	12 9 5	
...	...	15	15	55,729	73,717	3 3 8	3 15 3	
...	...	...	...	5,97,902	6,94,966	4 12 8	6 15 7	*Detail attached.
...	...	...	...	29,922	37,496	2 14 9	4 11 7	
172	...	...	172	23,835	26,153	4 2 1	5 6 4	
130	...	...	130	13,642	17,555	3 6 10	4 0 6	
97	...	155	252	20,480	24,802	3 5 6	6 1 9	
...	...	...	...	29,855	40,007	2 3 9	3 10 5	
...	...	...	...	10,983	12,148	2 1 5	3 2 2	
735	...	901	1,636	1,38,473	1,98,289	4 0 10	8 1 11	
...	...	...	...	27,518	35,512	2 13 9	4 3 6	
...	644	...	644	15,568	17,268	1 7 0	2 2 8	
...	...	36	36	17,681	18,712	2 8 11	4 12 3	
...	...	114	114	11,695	15,595	3 6 9	4 7 7	
18,098	1,58,353	1,19,486	8,01,372	1,14,30,502	1,54,41,713	3 7 10	6 8 7	
8,092	1,27,829	54,098	2,33,520	86,88,853	1,23,62,566	3 5 6	5 2 3	

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Abstract of Form No. III of the Municipal Fund Returns for the year 1919-20.

Particulars.	Amount.	Total.
	Rs.	Rs.
General Administration and Collection Charges—		
General Administration, Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	3,68,122	
Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, &c.)	5,62,605	
Collection of tools on roads and ferries	355	
Survey of land	1,272	
Refunds (other than octroi)	20,454	
Pensions and gratuities	13,934	
Annuities	2,087	
Public Safety—		9,68,829
Fire (establishment, purchase of fire engines, buckets, repairs, &c.)...	53,021	
Lighting (establishment, purchase of lamps, oil, repairs, &c.) ...	4,53,848	
Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts.)	54,626	
Rewards for destruction of wild animals and snakes	246	
Public Health and Convenience—		6,01,741
Water-supply—Capital outlay	4,89,672	
Establishment, repairs, &c.	4,19,018	
Drainage—Capital outlay	2,35,244	
Establishment, repairs, &c.	1,29,171	
Conservency (including road-clearing and watering) and latrines ...	12,71,796	
Health Officers and Sanitary Inspectors	1,15.048	
Hospitals and Dispensaries	9,45,504	
Plague charges...	53,480	
Vaccination	26,432	
Other sanitary requirements	24,240	
Markets and slaughter-houses	61,036	
Pounds	19,629	
Dâk bungalows and serais	6,811	
Arboriculture, public gardens and experimental cultivation ...	2,57,366	
Veterinary charges	14,648	
Registration of births and deaths	8 258	
Public Works—Establishment	1,47,209	
Buildings	2,60,540	
Roads	7,13,796	
Stores	55,729	
Public Instruction—		51,04,627
Schools and Colleges	8,32,821	
Contributions	2,50,605	
Libraries, Museums, Menageries, &c.	20,638	

Abstract of Form No. III. of the Municipal Fund Returns for the year 1919-20—concluded.

PARTICULARS.	Amount.	Total.
	Rs.	Rs.
Contribution—		
For General purposes	3,01,731	11,04,064
Miscellaneous—		
Interest on loans—Interest due on account of previous year ...	...	
Interest due on account current year ...	1,28,850	
Discount	...	
Actual cost of works done for private individuals	970	
Printing charges	66,016	
Provident Fund charges	34,062	
Contribution for localized Government property	1	
Unforseen charges	2,99,567	
Burning and burial charges	7,306	
Nazul Charges	2,996	
Law charges	30,340	
Fairs	27,320	
Poor-house charges	3,08,303	
Leper Asylum charges	5,446	
Other Miscellaneous charges	5,74,047	
Electric Department	...	
Fire Insurance	...	
		15,35,224
Total expenditure ...	...	97,16,216
Extraordinary and Debt—		
Investments—In securities (other than for sinking funds) ...	27,866	
In savings bank	64,280	
Payment to sinking funds	4,498	
Repayment of loans	3,61,698	
Advances—Permanent	9,514	
Other	54,555	
Deposits	41,648	
		5,52,056
Total Disbursement ...	...	1,20,80,275
Closing balance ...	...	51,61,438
GRAND TOTAL ...	...	15,44,713

Form No. III.

Statement showing the Expenditure of the Municipalities in the Punjab during the year ending 31st March 1920.

FORM

Statement showing the expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi.)	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA. — HISSAR.	1	Hissar ...	2,875	4,023	...	...	23	...	...	6,921	...	1,483
	2	Hansi ...	2,095	2,736	...	...	69	...	...	4,900	...	1,947
	3	Bhiwani ...	5,774	7,090	...	...	...	...	...	12,864	4	5,558
	4	Sirsa ...	1,822	4,556	...	...	1,358	...	...	7,736	...	3,469
AMBALA. — ROHTEK.	5	Rohtak ...	3,687	8,281	...	508	3	60	...	12,539	...	4,128
	6	Jhajjar ...	908	2,266	...	...	11	...	...	3,185	...	821
	7	Beri ...	691	1,747	...	...	...	...	...	2,438	...	...
	8	Bahadurgarh ...	1,074	2,179	...	...	...	...	...	3,253	...	454
	9	Gohana ...	966	1,949	...	...	...	...	...	2,915	...	576
	10	Sonepat ...	2,519	6,799	...	...	7	...	...	9,325	19	1,980
AMBALA. — GURGAON.	11	Riwari ...	5,555	9,214	...	...	22	286	...	15,077	...	2,271
	12	Palwal ...	1,456	3,993	...	...	...	...	...	5,449	...	1,346
	13	Firozpur-Jhirka ...	814	2,548	...	...	5	...	...	3,367	...	380
	14	Hodal ...	1,316	2,429	...	...	...	...	...	3,745	...	337
	15	Ballabgarh ...	2,211	2,956	...	...	8	...	...	5,175	...	1,624
	16	Faridabad ...	1,054	2,376	...	...	...	...	...	3,430	...	943
AMBALA. — KARNAL.	17	Karnal ...	2,944	6,507	...	...	113	...	...	9,564	...	3,035
	18	Panipat ...	2,003	4,744	...	...	...	...	...	6,747	...	1,933
	19	Kaithal ...	1,267	2,684	355	...	28	...	...	4,334	11	1,342
	20	Shahabad ...	1,056	3,157	...	...	...	...	...	4,213	...	711
	21	Thanesar ...	461	1,737	...	...	...	...	...	2,198	...	879
AMBALA. — AMBALA.	22	Ambala City ...	4,236	11,223	...	...	94	175	...	15,728	60	4,226
	23	Jagadhri ...	1,993	3,865	...	...	22	856	...	6,736	...	2,559
	24	Rupar ...	1,103	3,034	...	...	57	...	...	4,194	...	900
	25	Sadhaura ...	1,945	3,105	...	...	13	...	...	5,064	...	597
	26	Buria ...	622	942	...	...	...	...	...	1,564	...	36
AMBALA. — SIMLA.	27	Simla ...	27,487	31,082	...	47	816	1,027	...	60,459	16,779	34,729
	28	Kasumpti ...	419	...	...	...	...	...	...	419	...	840
JULLUNDUR. — KANGRA.	29	Dharamsala ...	1,133	...	...	...	101	...	...	1,234	...	247
JULLUNDUR. — HOSHIARPUR.	30	Hoshiarpur ...	2,837	5,554	...	...	...	240	...	8,631	48	2,451
	31	Urmur-Tanda ...	536	2,603	...	...	15	...	...	3,154	...	142
JULLUNDUR. — JULLUNDUR.	32	Jullundur ...	7,902	17,899	...	...	134	5,611	...	31,546	48	6,540
	33	Kartarpur ...	705	2,130	...	...	...	72	...	2,907	20	1
	34	Phillaur ...	779	1,514	...	...	...	...	...	2,293	...	355
	35	Nurmahal ...	693	1,512	...	...	...	85	...	2,290	...	51
	36	Nahon ...	323	965	...	...	...	...	...	1,288	...	...
	37	Banga ...	569	1,822	...	...	16	35	...	2,442	...	598
	38	Nakodar ...	639	1,750	...	...	...	...	...	2,389	...	657

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	*Water-supply.* Capital outlay.	*Water-supply.* Establishment, repairs, etc.	*Drainage.* Capital outlay.	*Drainage.* Establishment, repairs, etc.	Conservancy (including road-clearing and watering) and latrines.	Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,071	6	2,530	...	...	...	33	7,595	...	9,912	421	322
1,716	...	3,663	...	204	...	13	5,076	301	5,485	252	375
...	...	5,552	...	332	...	199	14,699	691	13,617	691	494
1,914	...	5,383	...	194	576	419	9,646	682	13,824	110	540
...	...	4,128	...	...	40,000	64	9,385	1,033	7,566	407	124
...	...	821	...	...	...	...	1,530	...	2,997	47	83
...	...	...	...	...	...	...	1,258	...	435	259	51
836	...	1,290	...	...	...	...	1,092	...	3,396	50	8
1,317	...	1,893	...	74	...	56	1,709	...	3,387	200	17
214	...	2,213	1,996	398	12	...	5,575	801	...	434	19
...	...	2,271	87,800	2,536	...	...	5,330	856	11,978	331	439
58	...	1,404	...	29	...	...	3,196	...	4,980	5	230
...	5	385	...	85	...	...	1,295	...	2,013	...	72
1,551	...	1,888	...	...	...	20	1,235	...	4,173	5	72
281	...	1 905	...	...	...	...	2,112	...	5.254	96	137
...	...	943	...	...	...	...	1,090	...	1.949	...	74
...	...	3,035	...	711	...	1,942	8,688	551	5,479	98	447
...	8	1,941	500	55	...	...	5,045	595	6,151	381	361
...	...	1,353	...	212	...	116	3,675	621	4,568	251	266
2,319	...	3,030	...	5	...	65	2,137	5,871	...	...	205
1,400	...	2 279	...	73	...	12	1,419	...	2,586	...	78
...	7	4,283	18,443	22,902	...	924	9,746	716	13,812	106	579
...	...	2,55	...	338	...	347	4,328	456	5,576	...	342
2,615	...	3,515	...	134	9,869	1,879	2,231	91	5,890	74	366
1,883	1	2,481	...	16	...	1,115	999	...	3,254	...	96
1,065	...	1,191	...	...	...	...	663	...	...	11	65
...	...	51,508	2,36,831	1,28,555	3,023	21,423	50,756	18,417	87,852	502	886
...	...	840	...	2,612	1,071	119	863	...	...	...	...
54	...	301	...	1,951	...	...	1,342	...	718	...	66
...	...	2,499	...	55	...	140	6,576	601	9,911	174	400
...	...	142	...	...	...	...	6,689	...	324	...	75
2,848	...	9,436	...	324	54,153	390	43,936	6,814	20,062	2813	846
2,062	...	2 083	...	69	...	57	2,282	...	2 372	4	...
1,570	...	1,925	...	15	...	...	1.940	...	2,357	4	...
1,542	...	1,593	...	...	...	...	1,556	...	1,745	...	...
1,752	...	1,752	...	...	...	...	918	...	1,323	...	...
1,000	13	1,611	...	40	...	245	1,984	94	2 321	2	...
1,598	14	2,269	...	114	...	77	3,016	...	2,080	...	...

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works* (*a*).				Total.
							Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	186	569	281	681	...	...	380	...	1,708	2,229	24,317
...	76	120	226	20	...	26	827	2,289	7 218	13	22,521
2,985	359	187	...	1,438	...	187	1,341	38	22 363	5	59,626
...	537	166	554	4,991	...	...	1,357	2,256	2,013	82	37,947
135	690	343	...	1,893	...	23	533	1,992	5,186	...	68,874
36	140	186	...	218	...	...	...	289	2,692	...	8,218
...	...	116	...	...	...	1	...	69	288	...	2,477
...	...	63	...	287	...	21	98	6,096	3,160	...	14,271
...	106	...	...	148	...	42	...	...	4,654	...	10,393
18	502	...	63	2,538	...	38	353	2.573	4.155	..	19,475
...	140	287	...	589	...	177	557	...	6,233	...	1,17,253
...	122	168	6	22	...	24	582	...	2,540	25	11,929
...	...	110	...	...	...	...	70	...	...	...	3,645
...	...	119	...	5	...	...	47	...	1,019	20	6,715
...	70	...	...	11	...	12	50	...	532	...	8,304
47	63	...	...	1	...	...	50	...	...	...	3,274
677	633	...	...	...	...	207	651	579	8,091	87	28,639
...	586	77	...	84	...	216	780	...	7,513	...	22,344
...	227	333	...	...	...	1	751	1,058	2,199	...	14,278
...	85	65	...	...	...	24	425	...	1,133	...	10,015
...	...	253	...	...	...	34	213	...	1,255	...	5,923
596	449	64	...	723	...	257	607	...	10,942	53	80,919
42	97	...	...	114	...	...	518	...	6.529	14	18,701
...	275	97	...	293	...	...	13	...	1,476	2	22,690
...	23	131	...	...	...	24	91	...	1,294	...	7,043
...	12	72	...	...	...	12	10	...	303	...	1,148
449	18,301	40	791	53,489	...	83	16,629	1,11,361	80,490	25,349	8,55,227
...	...	...	...	...	...	...	...	...	454	...	5,119
...	65	53	...	148	...	...	306	...	2,429	63	7,141
...	553	50	198	234	...	120	540	3,000	4,504	2	27,058
...	...	46	...	...	...	...	40	...	1,988	...	4,112
...	7,891	328	...	5,067	251	89	2,791	129	3,859	28	1,49,731
...	2	71	...	...	...	...	84	...	1,361	...	6,302
...	160	179	...	...	...	...	...	...	211	...	4,866
...	...	60	74	...	...	...	...	...	1,181	...	4,616
...	6	59	60	...	...	...	116	...	40	...	2,522
...	...	97	...	...	...	...	167	...	421	...	5,371
...	9	61	40	...	...	36	436	21	1,264	...	7,154

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions.	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,923	80	...	3,003	...	...	...	...	...	382
8,658	...	...	8,658		...	...	...	...	395
16,916	1,498	...	18,414	...	...	...	...	...	768
17,995	364	...	18,359	...	...	...	...	...	619
4,777	761	658	6,196	1,000	...	...	...	...	972
12,367	447	...	12,814	...	...	...	...	...	186
7,290	...	...	7,290	...	...	...	...	...	152
18,886	...		18,886	...	...	...	...	...	165
6,988	...	..	6,988	...	...	...	...	...	428
12,300	188	90	12,578	...	...	...	...	...	524
8,578	1,006	270	9,854	...	...	3,580	...	...	565
,643	...	156	9,799	...	...	...	...		102
3,937	...	...	3,937	...	...	...	...	...	145
4,801	...	...	4,801	...	...	..	...	...	182
5,660		...	5,660	...	...	...	...	...	152
2,911	382	..	3,293	...		...	...	...	158
7,595	..	60	7,655	...	...	...	...	...	647
9,673	2,135	183	11,991	209	...	...	...	...	485
13,356	1,378	...	14,734	...	...	...	...	...	679
5,653	...	...	5,653	...	...	...	...	...	...
3,034	...	..	3,034	...	...	...	...	...	...
4,129	9,294	137	13,550	..	...	1,882	...	968	157
11,945	357	..	12 300	687	..	...	...	...	368
17,317	...	...	17,317	...	...	...	...	...	402
573	1,726	...	2,299	...	...	...	...	...	229
2,030	...	...	2,030	...	...	...	...	...	...
19,204	3,585	...	22,789	...	...	34,909	...	...	5,906
...	...	...	...	...	...	...	..	...	25
986	40	...	1,026	201	...	225	...	...	66
4,826	2,742	360	7,928	...	...	225	...	...	359
...	1,000	...	1,000	...	...	...	...	...	...
12,996	6,895	600	20,491	...	...	11,485	...	2	...
...	900	...	900	...	...	...	...	...	...
...	800	...	800	...	...	...	...	...	236
...	700	...	700	...	...	...	...	...	155
...	500	...	500	...	...	...	...	...	...
...	1,000	...	1,000	...	...	...	...	...	20
...	2,375	...	2,375	...	...	...	...	...	232

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49

MISCELLANEOUS—*concluded.*

Other items—concluded.													
Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
521	...	9,949	53	...	243	...	...	...	...	...	...	11,148	11,148
270	...	3	4	...	55	..	...	..	1,185	...	...	1,912	1,912
2,443	...	3,555	28	...	75	..	...	...	...	...	...	6,869	6,869
909	...	3,221	36	...	99	...	...	...	461	...	...	5,345	5,345
658	...	1,718	84	...	373	...	...	...	316	...	..	4,121	4,121
641	...	556	..	...	17	...	...	...	...	...	...	1,400	1,400
876	...	37	...	...	...	..	...	...	182	...	...	1,247	1,247
652	1	36	6	...	99	...	...		236	...	...	1,195	1,195
682	...	180	7	...	33	...	...	...	6	...	...	1,336	1,336
766	...	...	27	...	374		...	..	2,235		...	3,926	3,926
725	...	859	55	...	506	...	...	...	265		...	2,975	6,555
428	...	486	63	...	98	...	...	..	1,764	...	...	2,881	2,881
181	...	55	...	208	90	...	...	...	...	...	...	679	679
278	...	23	12	...	32	...	...	...	...	...	...	527	527
402	...	127	4	...	38	...	...	...	24	...	...	747	747
274	...	...	...	59	362	...	...	...	31	...	...	884	884
410	...	944	70	...	24	..	...	1	327	...	...	2,423	2,423
1,218	...	5,022	63	...	9	...	...	...	...	...	...	6,797	7,006
726	...	...	5	...	60	37	...	...	664	...	...	2,171	2,171
543	...	113	16	...	375	...	...	...	...	...	...	1,047	1,047
193		...	19	...	...	...	...	...	114	..	...	326	326
709	...	1,578	216	...	130	..	...	695	435	...	...	3,920	6,770
708	...	631	29	121	205	...	...	120	577	...		2,759	2,759
834	...	39	5	...	53	...	...	80	193	...	...	1,606	1,606
202	...	296	10	...	50	...	...	...	...	...	...	787	787
76	...	96	...	...	...	...	...	..	...	...	...	172	172
7,598	...	...	445	...	1,904	...	3,01,658	2,939	7,414	...	...	3,27,864	3,62,773
6	...	53	...	...	...	...	...	...	5,259	...	...	5,343	5,343
105	...	5	...	66	21	...	...	...	583	...	...	846	1,071
2,080	...	259	...	...	450	...	...	...	87	...	...	3,235	3,460
...	...	...	...	...	200	...	...	...	102	...	...	302	302
1,832	...	...	...	...	198	8,739	30	...	298	...	...	11,097	22,584
53	...	100	...	...	...	...	...	...	78	...	...	231	231
50	...	...	12	...	1	...	...	...	45	...	...	344	344
100	...	16	...	...	2	...	...	...	12	...	...	303	303
...	...	...	...	...	...	...	...	...	...	...	...	...	...
163	...	...	9	...	10	...	...	...	51	...	...	253	253
82	...	...	8	..	29	...	275	...	150	...	...	776	776

No. III.

in the Punjab during the year ending 31st March 1920.

III OF 1911.

50	51	52	53	54	55	56	57	58	59	60	61	92	63	64
	EXTRAORDINARY AND DEBT.									BALANCE.				
	Investment.				*Advances.*									
Total Expenditure.	In securities other than for sinking funds.	In Saving Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.	Total disbursements.	Deposits.	Actual balance.	Total.	GRAND TOTAL.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
47,949	...	...	...	...	...	2,424	3,299	5,723	53,672	...	37,064	37,064	90,736	
41,654	...	...	...	...	...	...	...	...	41,654	...	20,807	20 8 7	62,461	
1,05,335	...	...	...	...	2,000	...		2,000	1,05,335	...	59,073	59,073	1,64,408	
74,770	...	...	...	...	...	600	...	600	75,370	...	6,551	6,551	81,921	
96,853	...	64,241	...	...	100	...	4 9	64,750	1,61,608	1,742	85,457	87,199	2,48,807	
26,438	...	...	...	...	...	...		...	26,438	...	10,802	10,802	37,240	
13,452	...	...	...	...	...	...		...	13,452	...	7,820	7,820	21,272	
38,895	...	...	...	...	...	...	121	121	39,016	...	31,775	31,775	70,791	
23,525	...	...	...	...	...	...	...	...	23,525	...	2 432	2,432	2 ,957	
47,517	...	...	...	...	...	...	6,083	6,083	53,600	514	37,781	38,295	91,895	
1,51,510	...	...	...	3,780	...	...	964	4,744	1,56,754	928	1,79,275	*1,80,203	3,35,957	*Balance of loan due to Government Rs. 85,731.
31,462	...	...	...	...	...	...	...	...	31,462	287	4,138	4,375	35,837	
12,013	...	...	...	...	...	...	...	...	12,013	...	41	41	12,054	
17,676	...	...	...	...	...	...	...	...	17,676	...	3,666	3,666	21,342	
21,791	...	...	...	...	30	...	...	30	21,821	...	5,093	5,093	26,914	
11,824	...	...	...	...	...	...	...	...	11,824	...	1,180	1,180	13,004	
51,516	...	...	...	...	...	...	418	418	51,934	640	28,307	28 947	80,8 1	
50,029	...	...	...	...	...	...	...	...	50,029	...	29,192	29,192	79,221	
36,870	4,000	...	...	...	...	...	...	4 000	40,870		25,253	25,253	66,123	
23,958	...	...	...	...	...	...	...	...	23,958	...	10,258	10,258	34,216	
13,760	...	...	...	...	...	...	...	...	13,760	...	2,534	2 534	16,294	
1,21,250	...	...	...	2,166	...	...	...	2,166	1,23,416	329	88,322	†88,651	2,12,067	†Balance of loan due to Government Rs. 44,881.
43,742	...	...	...	...	...	890	...	890	44 632	...	19,778	19,778	64,410	
49,322	...	...	...	...	...	...	...	...	49,322	693	14,514	15,213	64,535	
17,674	...	39	...	...	25	...	...	64	17,738	...	4,542	4,542	22,280	
6,015	...	...	...	...	...	...	...	...	6,015	...	3 844	3,844	9,859	
13,52,756	...	...	...	1,07,494	1,250	37,882	...	1,46,626	14,99,382	6,319	10,72,778	‡10 79,097	25,78,479	‡Balance of loan due to Government Rs. 8,56,882.
11,721	...	...	...	...	...	...	...	...	11,721	...	7,327	7,327	19,048	
10,974	...	...	...	879	...	...	...	879	11,853	...	5,790	§ 5,790	17,643	§Balance of loan due to Government Rs. 4,745.
49,576	...		...	4,000	...	...	88	4,088	53,664	...	1,73,466	‖1,73,466	2,27,130	‖Balance of loan due to Government Rs. 1,000.
8,710	...	...	...	...	...	...	...	...	8,710	...	15,683	15,683	24,393	
2,38,788	...		...	9,108	150	...	...	9,258	2,48,046	...	86,618	¶ 6,618	3,29,664	¶Balance of loan due to Government Rs. 1,82,300.
12,423	...	...	...	...	...	...	...	...	12,423	...	5,194	5,194	17,617	
10,228	...		...	...	13	843	..	856	11,084	...	4,414	4,414	15,498	
9,502	..	...		...	...	...	51	51	9,553	...	3,340	3,340	12,893	
6,062	...	..	...	...	...		...	...	6,062	...	369	369	6,431	
10,677	...	...	...	...	...	...	...	...	10,677	...	19,171	19171	29,848	
14,983	...	...	...	...	...	...	103	103	15,086	...	4,049	4,049	19,1 5	

FORM

Statement showing the expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JULLUNDUR—CONCLD. LUDHIANA.	39	Ludhiana ...	6,935	11,874	...	...	...	...	...	18,809	18	7,469
	40	Jagraon ...	1,915	5,250	...	...	76	742	...	7,983	3	1,693
	41	Raikot ...	1,615	2,058	...	...	...	61	...	3,734	...	331
FEROZEPORE.	42	Ferozepore ...	7,074	11,249	...	...	...	80	...	18,403	...	5,161
	43	Fazilka ...	4,069	681	...	...	18	...	...	4,768	22	3,860
	44	Muktsar ...	1,690	124	...	...	10	...	...	1,824	...	770
	45	Zira ...	237	2,764	...	...	...	...	...	3,001	...	344
	46	Moga ...	2,671	...	...	...	...	...	...	2,671	...	1,161
LAHORE. LAHORE.	47	Lahore ...	50,524	76,147	...	...	...	...	393	1,27,064	21,362	1,63 776
	48	Kasur ...	4,794	9,493	...	...	...	660	...	14,947	...	5,571
	49	Khem Karan ...	1,081	3,639	...	...	...	...	...	4,720	...	548
	50	Chunian ...	1,476	2,731	...	...	...	...	...	4,207	...	1,879
AMRITSAR.	51	Amritsar ...	32,934	36,768	...	187	9,448	2,418	...	81,755	6,487	35,199
GURDASPUR.	52	Dalhousie ...	5,889	50	...	...	120	...	...	6,059	...	115
	53	Gurdaspur ...	1,315	3,080	...	...	48	...	...	4,443	...	1,356
	54	Dinanagar ...	896	2,084	...	...	...	...	...	2,980	...	731
	55	Pathankot ...	1,988	4,412	...	...	8	...	...	6,408	144	1,748
	56	Batala ...	3,670	7,853	...	...	...	153	...	11,676	5	8,195
	57	Dera Baba Nanak ...	1,253	2,315	...	...	...	...	...	3,568	...	1,059
SIALKOT.	58	Sialkot ...	9,529	21,942	...	...	257	253	...	31,981	6,580	18,199
	59	Pasrur ...	1,160	2,000	...	...	10	...	...	3,170	...	942
GUJRANWALA.	60	Gujranwala ...	11,292	400	...	...	170	...	...	11,862	66	11,952
	61	Wazirabad ...	2,420	6,538	...	...	...	...	...	8,958	...	5,319
	62	Eminabad ...	447	1,510	...	...	...	...	...	1,957	...	540
	63	Sharakpur ...	729	867	...	...	...	...	...	1,596	...	979
RAWALPINDI. GUJRAT.	64	Gujrat ...	5,509	9,629	...	...	...	...	...	15,138	32	11,434
	65	Jalalpur Jattan ...	1,297	2,684	...	38	...	...	...	4,019	...	1,349
	66	Dinga ...	1,059	1,548	...	...	...	...	...	2,607	...	454
	67	Kunjah ...	790	203	...	...	...	64	...	1,057	...	345
SHAHPUR.	68	Bhera ...	2,875	4,857	...	...	...	...	...	7,732	9	3,074
	69	Miani ...	920	2,283	...	...	...	...	...	3,203	43	1,884
	70	Khushab ...	1,402	2,648	...	...	...	...	...	4,050	...	467
	71	Sahiwal ...	1,468	2,890	...	134	...	...	...	4,492	...	294
	72	Sargodha ...	5,540	2,042	...	...	1,084	...	...	8,666	...	6,447

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	*Water-supply.* Capital outlay.	*Water-supply.* Establishment, repairs, etc.	*Drainage.* Capital outlay.	*Drainage.* Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.	Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	7,487	...	18,521	1,847	2,341	23,028	984	21,506	390	1,367
...	21	1,717	...	144	...	285	4,914	874	7,555	213	454
1,233	3	1,567	...	175	...	556	1,874	...	3,085	29	115
...	...	5,161	...	...	530	2,464	20,725	968	11,737	685	340
...	4	3,886	...	189	147	119	10,555	609	14,089	170	293
...	11	781	...	974	...	550	3,428	...	4,798	204	31
1,217	...	1,591	...	...	...	534	2,294	...	4,681	186	39
1,753	...	2,914	...	193	373	114	3,823	4	333	210	...
...	...	1,85,133	19,722	82,664	40,608	19,019	3,04,078	36,044	93,002	10,505	2,934
...	...	5,671	...	...	1,553	1,549	17,581	1,350	14,764	373	550
...	...	548	...	...	...	...	2,193	...	...	54	35
...	...	1,579	...	...	...	1,979	4,511	59	3,212	451	...
...	...	41,686	29,508	38,931	7,089	40,493	1,76,749	13,008	51,032	5,107	2,031
...	...	115	...	397	...	...	4,229	...	4,892	...	48
...	6	1,862	...	...	4,485	...	4,366	...	1,728	115	93
...	...	731	...	20	...	90	1,799	...	3,067	12	60
234	20	2,146	...	26	...	...	4,394	...	3,349	494	88
2,303	...	10,503	...	12	...	706	9,865	198	12,483	26	203
618	1	1,678	...	81	...	341	1,436	...	3,107	7	58
...	...	24,779	5,365	36,356	14,523	1,042	24,602	3,063	22,714	640	463
1,605	...	2,547	...	52	...	...	1,599	...	3,887	...	...
...	4	12,022	...	2,197	677	2,285	43,554	2,906	18,476	941	503
...	...	5,319	299	572	1,330	1,352	8,217	692	5,387	272	419
...	...	540	...	41	...	618	1,071	...	267	11	2
1,037	...	2,016	...	...	189	29	1,579	...	500	16	116
908	...	12,374	...	...	389	3,107	7,061	732	10,665	316	525
2,168	4	3,521	...	34	20	966	2,368	...	3,161	220	157
1,175	5	1,634	...	...	...	61	1,099	...	3,348	24	103
672	...	1,017	...	...	...	33	885	...	450	...	25
...	...	3,083	...	92	...	257	5,749	268	7,585	1,073	341
...	...	1,927	...	...	...	...	2,236	...	3,610	106	88
...	...	467	56	...	...	110	2,086	...	3,424	...	145
...	...	294	...	...	...	12	2,068	...	2,994	...	160
...	36	6,483	25,947	13,063	179	3,596	15,221	...	2,193	527	580

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works (a).* Establishment.	Buildings.	Roads.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
169	1,362	856	...	951	100	345	3,373	899	8,260	23	86,202
...	100	190	...	30	...	67	527	999	425	8	16,815
...	20	94	...	...	...	...	120	...	1,777	...	7,345
...	171	...	...	2,749	...	245	3,410	1,398	3,709	29	49,430
378	222	1,168	1,376	8,723	...	24	1,415	250	20,422	3,764	63 918
1,196	225	...	...	1,470	...	...	847	415	1,186	46	15,370
...	30	...	...	311	...	...	...	...	...	11	8,036
771	...	...	751	472	...	123	1,412	381	9,478	194	18,685
1,217	10,107	2,975	...	69 311	1,169	1,487	41,401	57,772	1,44,597	454	9,99,066
278	84	580	...	6,293	...	227	3,752	8 139	12 675	183	69,931
...	...	187	...	272	...	...	120	359	1,000	...	4,171
...	...	131	...	4,018	...	24	...	6,337	634	...	21,356
2,190	3,535	658	...	26,475	8,565	2,518	13,099	4,738	1,18,277	6,781	5,50,784
...	149	...	68	1,255	548	...	801	674	5,183	65	18,309
...	61	170	...	159	...	...	204	163	2,414	541	14,499
...	...	...	...	...	...	...	138	17	361	...	5,594
...	109	413	...	346	...	...	390	...	3,717	9	13,359
787	278	...	...	1,322	...	34	1,207	256	3,648	51	31,076
...	...	...	...	...	...	...	216	198	71	...	5,515
1,384	5,278	1,735	...	573	370	288	6,247	182	13,603	332	1,38,760
...	82	...	100	...	...	...	210	...	...	1,062	6,992
...	345	1,209	411	4,725	326	93	3,974	...	5,561	88	88,276
3,836	70	169	...	537	...	...	1,163	1,822	...	190	26,827
...	...	130	...	...	...	...	...	52	20	...	2,212
76	70	125	...	979	...	9	...	1,169	24	...	4,881
396	...	234	...	2,144	...	60	2,383	13,124	13,272	70	54,478
...	173	144	...	...	...	...	234	...	1,828	...	9,305
...	71	...	...	...	10	...	...	...	...	...	4,716
60	...	38	...	74	...	...	60	...	91	...	1,716
...	347	95	...	843	...	24	731	...	3,302	8	20,715
...	49	119	...	24	...	...	216	...	...	...	6,448
...	...	133	...	...	...	24	120	...	486	...	6,584
...	36	83	...	...	...	24	252	...	...	...	5,629
...	172	...	895	4,801	...	53	2,879	...	1,922	...	72,033

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions.	Miscellaneous.				
					Interest on loans.				Other items.
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of Current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,670	9,347	588	20,605	...	...	4,939	...	...	172
...	2,634	31	2,665	20	...	...	...	...	162
...	...	...	...	...	...	...	...	...	177
10,768	4,991	520	16,279	...	...	...	...	...	917
15,859	1,529	101	17,489	...	...	...	...	...	5
7,561	...	70	7,631	...	...	...	...	...	35
...	1,000	...	1,000	...	...	...	...	...	60
40	...	...	40	...	...	...	...	...	378
61,159	43,831	10,791	1,15,781	1,900	...	13,524	...	...	8,975
23,690	2,445	...	26,135	...	...	...	...	...	676
5,380	...	...	5,380	...	...	...	...	...	382
26,378	650	...	27,028	...	...	...	...	...	206
44,031	33,634	2,239	79,904	500	...	38,128	...	...	16,466
...	106	...	106	100	...	380	...	...	257
1,915	1,071	100	3,086	...	...	...	...	...	254
1,090	10	...	1,100	...	...	...	...	...	319
6,577	356	10	6,943	...	...	...	...	...	247
23,198	3,553	20	26,771	...	...	...	...	...	345
...	1,077	...	1,077	...	...	...	...	...	194
20,632	12,587	647	33,866	54,430	...	...	...	...	1,955
2,721	957	...	3,678	...	...	...	...	...	410
15,520	16,604	278	32,412	...	...	...	...	...	1,426
1,763	3,248	50	5,061	635	...	...	...	...	533
883	...	...	883	...	...	...	...	...	192
...	500	...	500	...	...	...	...	...	113
3,063	7,635	426	11,124	...	...	...	...	...	961
983	1,469	...	2,442	24	...	...	...	...	141
...	1,841	...	1,841	...	...	...	...	...	...
8	1,334	...	1,342	...	...	...	...	...	98
5,614	1,936	...	7,550	...	...	651	...	...	786
7,192	173	...	7,365	...	...	...	...	...	251
7,960	...	...	7,960	...	...	...	...	...	183
6,746	60	...	6,806	...	...	...	...	...	204
1,579	2,129	20	3,728	...	...	3,633	...	...	33

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49
MISCELLANEOUS—*concluded.*													
Other items—concluded.													
Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor-house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire Insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
697	...	12,872	152	389	554	200	...	...	1,372	...	...	16,468	21,347
...	...	2,198	...	...	211	...	...	...	...	...	...	2,573	2,572
40	...	392	4	...	...	...	...	...	60	...	...	673	673
1,096	...	978	78	...	1,172	...	...	...	1,243	...	...	5,479	5,479
1,275	...	1,819	73	...	935	...	...	...	736	...	...	4,843	4,843
300	...	125	15	...	15	3,392	...	...	170	...	...	4,052	4,052
89	...	40	9	...	...	265	...	...	18	...	...	481	481
14	...	247	38	...	57	...	...	...	1,338	...	...	2,072	2,072
11,842	...	5,512	973	...	7,474	43	3,850	...	72,294	...	...	1,09,993	1,23,487
1,643	...	2,016	52	...	380	...	...	198	445	...	...	5,410	5,410
266	...	293	4	...	...	...	...	...	93	...	...	1,038	1,038
685	...	3,073	4	...	81	...	...	...	1	...	...	4,050	4,050
7,261	...	1,48,032	1,788	1,149	3,747	12,952	846	...	3,55,673	...	...	5,47,314	5,85,542
895	...	...	...	...	...	...	...	...	662	...	...	1,314	1,694
373	...	1,031	171	...	21	...	...	...	86	...	...	1,936	1,936
143	...	98	14	...	73	...	...	...	481	...	...	1,128	1,128
745	...	...	23	...	10	...	...	...	1,307	...	...	2,332	2,332
2,115	...	3,471	55	...	97	...	...	288	2,916	...	...	9,277	9,277
547	...	...	3	...	...	...	...	...	127	...	...	871	871
2,466	...	3,929	6	...	1,079	27	1,905	...	2,376	...	...	13,743	23,051
162	...	37	...	...	...	...	...	...	426	...	...	1,035	1,035
1,111	...	22,700	181	...	2,766	...	...	...	26,043	...	...	54,227	54,227
420	...	...	151	...	10	...	...	...	16,021	...	...	17,135	17,135
30	...	...	...	...	...	...	...	...	166	...	...	388	388
53	...	958	7	...	...	...	...	...	581	...	...	1,712	1,712
1,049	...	...	65	...	27	...	...	...	4,684	...	...	6,786	6,786
126	...	...	21	...	477	...	...	105	646	...	...	1,516	1,516
106	...	...	...	...	...	...	...	197	...	...	...	303	303
16	...	...	7	...	145	...	...	...	2,823	...	...	3,084	3,084
445	...	1,989	...	...	127	...	...	...	1,623	...	...	4,970	5,870
690	...	43	...	...	...	...	...	...	1,027	...	...	2,011	2,011
247	...	79	7	...	...	560	...	...	5,873	...	...	6,949	6,949
379	...	463	3	...	...	...	...	...	...	...	...	1,093	1,093
724	...	...	119	329	...	...	...	...	292	...	...	1,497	5,401

No. III.

in the Punjab during the year ending 31*st March* 1920—*continued.*

III OF 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	EXTRAORDINARY AND DEBT.									BALANCE.				
	Investment.				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Savings Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.	Total disbursements.	Deposits.	Actual balance.	Total.	GRAND TOTAL.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,60,250	...	...	...	10,561	3,240	432	5,607	19,840	1,80,090	211	1,11,613	1,11,824	2,91,914	
31,772	...	...	...	...	473	...	354	827	32,599	1,548	22,603	24,151	56,750	
13,819	...	...	...	...	...	300	...	300	14,119	...	16,197	16,197	30,316	
94,752	...	...	...	...	...	...	...	...	94,752	500	38,499	38,999	1,33,751	
94,904	...	...	...	...	...	...	2,173	2,173	97,077	254	20,047	20,301	1,17,378	
29,658	...	...	...	...	...	...	581	581	30,239	751	1,12,462	1,13,213	1,43,452	
14,079	...	...	...	...	...	...	...	...	14,079	...	8,610	8,610	22,689	
26,332	...	...	...	...	...	...	2,061	2,061	28,393	4,710	35,347	40,057	68,450	
14,92,436	...	...	...	1,21,176	...	...	...	1,21,176	16,13,612	61,256	82,692	1,43,948	17,57,560	
1,22,094	...	...	...	...	...	...	...	...	1,22,094	...	68,362	68,362	1,90,456	
15,857	...	...	...	...	80	70	...	150	16,007	...	39,922	39,922	55,929	
58,520	...	...	...	...	19	...	109	128	58,648	...	8,056	8,056	66,704	
13,40,171	23,866	...	...	56,431	...	8,726	1,677	1,02,703	14,42,874	59,814	1,57,481	*2,17,295	16,60,169	* Balance of loan due to Government Rs. 8,34,854.
26,883	...	...	...	400	...	...	1,637	2,037	28,420	130	8,094	8,224	36,644	
25,326	...	...	...	...	...	...	...	...	25,326	62	6,427	6,489	31,815	
11,533	...	...	...	...	217	3	...	220	11,753	37	16,027	16,064	27,817	
31,168	...	...	...	...	...	91	...	91	31,259	...	6,504	6,504	37,763	
89,303	...	...	...	...	552	...	...	552	89,855	84	8,063	8,147	98,002	
12,709	...	...	...	...	115	24	...	139	12,848	...	7,121	7,121	19,969	
2,97,559	...	...	3,998	9,087	105	...	1,940	15,130	3,21,997	6,693	1,41,742	1,48,435	4,70,432	† Balance of loan due to Government Rs. 9,088.
17,422	...	...	...	400	...	...	...	400	17,822	158	†5,064	5,222	23,044	
1,98,799	...	...	...	...	...	...	...	...	1,98,799	3,889	1,72,223	1,76,112	3,74,911	
63,435	...	...	...	...	...	...	107	107	63,542	108	16,792	16,900	80,442	
5,980	...	...	...	...	...	...	...	...	5,980	...	7,466	7,466	13,446	
10,705	...	...	...	...	...	...	...	...	10,705	...	5,134	5,134	15,839	
99,900	...	...	...	...	...	...	...	...	99,900	...	17,753	17,753	1,17,653	
20,827	...	...	...	...	...	...	...	...	20,827	...	5,240	5,240	26,067	
11,101	...	...	...	...	...	...	...	...	11,101	...	297	297	11,398	
8,216	...	...	...	...	...	...	...	...	8,216	...	1,191	1,191	9,407	
44,910	...	...	...	1,542	...	...	...	1,542	46,243	2,949	9,378	‡12,327	58,570	‡ Balance of loan due to Government Rs. 12,925.
2,795	...	...	...	...	...	...	...	...	20,954	...	5,454	5,454	26,408	
26,010	...	...	...	...	...	...	...	...	26,010	185	1,40,413	1,40,598	1,66,608	
18,270	...	...	...	...	...	...	...	...	18,270	...	7,576	7,576	25,846	
96,040	...	...	...	7,470	...	...	...	7,470	1,03,510	4,234	19,691	23,925	1,27,435	

FORM

Statement showing the expenditure of the Municipalities

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13
Names of Divisions and Districts.	Serial No. of Municipality.	NAMES OF MUNICIPALITIES.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC	
			General administration, office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to octroi posts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs etc.).	Lighting (establishment, purchase of lamps, oil repairs, etc.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RAWALPINDI—CONCLUDED. — JHELUM.	73	Jhelum	3,700	10,065	...	...	...	...	1,684	15,449	...	9,206
	74	Pind Dadan Khan	956	2,983	...	...	...	...	...	3,938	24	939
RAWALPINDI.	75	Rawalpindi	13,888	36,193	...	...	6	660	...	50,687	747	21,414
	76	Murree	9,440	1,247	...	...	936	...	...	11,623	200	1,934
ATTOCK.	77	Hazro	1,718	4,512	...	...	...	...	...	6,230	26	2,341
	78	Pindigheb	304	2,486	...	...	...	108	...	2,898	...	952
MIANWALI.	79	Mianwali	1,800	5,238	...	...	...	...	...	7,038	...	1,590
	80	Kalabagh	892	2,507	...	...	3,829	...	...	7,228	24	1,138
	81	Bhakkar	1,636	2,734	...	...	...	...	...	4,370	...	644
	82	Isa Khel	762	2,462	...	...	...	...	...	3,224	...	387
MULTAN. — MONTGOMERY.	83	Montgomery	4,144	2,963	...	...	35	...	...	7,142	...	2,370
	84	Kamalia	1,240	4,062	...	...	21	...	...	5,527	...	1,480
	85	Pakpattan	1,511	1,939	...	...	2	...	...	3,452	...	1,663
LYALLPUR.	86	Lyallpur	6,674	725	...	...	367	...	...	7,766	47	5,457
	87	Gojra	4,311	...	...	...	...	...	...	4,311	48	1,719
MULTAN.	88	Multan	17,146	19,183	...	...	545	...	...	36,874	187	29,784
	89	Shujabad	945	2,804	...	...	2	48		3,799	...	1,571
MUZAFFARGARH.	90	Muzaffargarh	1,659	2,959	...	...	35	...	...	4,653	...	1,298
	91	Khangarh	897	1,807	...	...	...	...	...	2,704	...	620
	92	Alipur	1,161	2,715	...	...	...	...	...	3,876	...	1,109
	93	Leiah	918	2,103	...	...	...	...	...	3,021	...	707
	94	Kaurer	640	1,817	...	...	...	...	...	2,457	...	416
DERA GHAZI KHAN.	95	Dera Ghazi Khan	4,666	6,579	...	358	223	...	...	11,886	...	3,265
	96	Jampur	1,135	3,886	...	...	...	52	...	5,073	8	1,431
	97	Dajal	1,285	2,935	...	...	...	68	...	4,288	...	1,053
	98	Rajanpur	921	1,582	...	...	...	...	...	2,503	...	663
	99	Mithankot	1,150	1,903	...	...	...	...	10	3,063	...	847
JHANG.	100	Jhang-cum-Maghiana	5,898	10,716	...	...	8	...	...	16,612	...	2,079
	101	Chiniot	1,802	4,106	...	...	23	180	...	6,111	...	1,494
		GRAND TOTAL ...	3,68,122	5,62,605	355	1,272	20,454	13,934	2,087	9,68,829	53,021	4,93,842
		GRAND TOTAL FOR 1919-20.	2,55,992	4,65,970	106	945	6,590	15,918	5,672	7,71,193	31,064	4,06,374

14	15	16	17	18	19	20	21	22	23	24	25
Safety.			Public Health and Convenience.								
			Water-supply.		*Drainage.*						
Police (establishment, purchase of clothing, lanterns, *etc.*, repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and latrines).	Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.	Vaccination.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...		9,208	...	...	...	136	20,819	...	14,820	3,119	250
68		1,033	...	5,047	...	...	2,860	...	5,922	...	87
...	1	22,162	...	6,947	3,156	6,530	76,874	7,096	39,753	10,324	756
...	...	2,134	...	3,300	...	667	17,846	...	4,891	...	31
...	1	3,368	...	...	...	335	3,682	607	11,455	352	150
1,130	...	2,082	...	...	...	...	1,032	...	4,332	...	...
1,971	...	3,561	...	865	2,346	791	5,467	...	7,484	...	11
...	...	1,162	...	...	...	...	4,987	...	2,058	...	3
...		644	...	...	...	...	3,006	...	4,372	...	...
...	...	887	...	...	...	...	1,718	...	3,954	...	36
60	2	2,432	...	...	39,346	...	8,092	...	7,327	18	245
...	2	1,432	...	...	...	...	6,234	...	6,800	260	284
...	...	1,363	...	48	842	...	2,309	...	3,588	90	147
...	...	5,504	13,191	15,947	...	1,099	27,877	992	13,505	1,432	455
2,007	10	3,784	...	4,042	...	448	8,388	...	4,988	793	406
...	1	29,922	14	221	565	99	64,573	3,110	1,30,916	4,976	1,043
76	3	1,650	...	490	3,967	72	3,641	...	4,186	204	207
1,366	5	2,689	...	3	23	1,017	3,748	...	2,443	103	85
...	1	621	...	...	...	21	1,384	...	1,500	...	30
851	8	2,058	...	137	...	12	2,306	...	2,000	...	30
...	...	707	...	...	175	...	3,142	...	5,292	...	156
1,393	...	1,803	...	...	...	20	1,060	...	1,000	...	...
...	...	3,263	...	25,533	...	1,175	14,917	774	9,732	...	514
...	...	1,443	...	...	635	...	2,007	...	3,325	...	133
...	...	1,058	...	267	...	...	2,120	...	2,523	...	106
...	...	663	...	...	...	...	1,491	...	4,317	...	69
115	...	602	...	...	...	...	1,114	...	2,300	...	106
...	19	2,098	...	84	317	988	19,966	857	17,710	169	334
...	...	1,494	...	...	1,199	1,198	10,289	682	8,140	621	266
54,626	246	6 01,741	4,39,672	4,19,918	2,35,244	1,29,171	12,71,796	1,15,048	9 45,504	53,480	26,432
47,966	207	48,611	1,07,506	3,08,379	1,00,297	95,282	8,70,622	88,191	7,80,681	68,505	25,723

26	27	28	29	30	31	32	33	34	35	36	37

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	*Public Works (a).* Establishment.	Buildings.	Roads.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	212	145	...	680	...	60	1,273	...	6,191	2,937	50,652
...	26	108	...	313	...	...	186	...	1,119	39	15,707
...	...	223	...	5,924	117	490	6,289	...	58,760	85	2,23,354
...	1,713	69	...	...	1,582	...	1,152	3,392	12,707	262	47,112
...	...	278	...	900	...	...	292	4,121	449	...	23,621
...	55	148	...	103	...	...	120	6,138	477	...	12,455
1,079	140	...	...	280	...	...	120	136	7	...	18,676
...	...	150	58	...	...	...	183	222	...	...	7,656
78	27	175	209	140	472	...	...	...	432	...	8,911
...	...	...	...	...	...	...	108	...	...	...	5,816
4,090	94	218	222	8,114	...	...	1,582	5,625	12,928	76	87,997
...	900	145	...	1,397	...	24	18	...	386	...	15,948
...	86	203	...	340	...	...	60	1,018	1,803	...	10,489
103	349	...	...	4,601	100	...	1,893	1,839	9,893	4,066	96,142
...	...	...	232	1,960	...	...	1,879	1,491	3,527	4,818	32,972
...	1,194	624	...	10,611	700	269	4,759	2,216	7,109	117	2,32,516
...	...	145	63	55	...	...	339	155	218	11	13,698
...	139	54	...	100	...	...	172	428	...	...	8,265
...	350	...	...	...	...	...	204	205	...	...	3,094
...	32	...	...	14	...	...	248	311	...	...	5,090
...	...	48	...	105	...	...	359	773	878	...	10,928
...	26	169	...	179	...	...	133	235	...	...	2,822
575	...	186	...	6,767	197	...	891	...	2,546	...	64,157
...	135	...	...	80	181	...	359	...	523	230	7,608
...	20	142	138	...	...	...	242	187	...	...	5,745
...	55	148	...	...	...	...	39	...	83	323	6,525
...	...	95	...	...	...	...	57	...	...	601	4,273
...	82	...	...	3,390	...	87	1,640	101	12,424	...	58,089
592	...	...	...	12	...	...	768	853	775	13	25,388
24,240	61,086	19,629	6,811	2,57,366	14,645	8,258	1,47,209	2,60,740	7,18,796	55,729	52,04,627
13,703	31,601	13,714	6,211	1,99,707	7,031	5,966	1,12,434	1,66,442	5,88,123	26,800	36,11,819

38	39	40	41	42	43	44	45	46	47
Public Instruction.				Contributions.	Miscellaneous.				
					Interest on loans.				*Other items.*
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,762	4,214	...	8,976	13,287	...	...	...	...	670
13,824	...	...	13,024	...	...	...	...	...	...
7,797	15,956	449	24,202	1,51,639	...	...	...	...	2,427
4,291	...	...	4,291	...	...	3,306	...	...	643
13,625	...	...	13,625	...	...	...	...	...	556
6,771	1,038	...	7,809	...	...	...	...	...	...
10,621	470	173	11,264	...	91	...	...	...	518
3,062	...	...	3,062	...	...	...	...	...	236
8,488	590	...	9,078	...	...	...	...	...	...
5,471	528	...	5,999	...	...	...	...	...	41
5,389	1,221	16	6,626	...	...	...	...	...	302
12,818	1,350	...	14,163	...	...	...	...	...	204
...	1,025	...	1,025	...	...	...	...	...	230
18,887	...	350	19,237	...	...	...	...	...	723
16,408	1,774	71	18,248	...	...	...	...	...	401
41,609	10,676	1,103	53,388	76,008	...	2,675	...	...	2,997
8,307	1,034	56	9,397	...	...	...	...	...	29
2,340	...	...	2,340	...	...	...	...	...	542
...	600	...	600	...	...	...	...	...	361
4,758	...	...	4,758	...	...	...	...	...	352
7,117	1,096	...	8,213	...	...	...	...	...	282
1,115	12	...	1,127	...	...	...	...	...	118
7,114	2,505	...	9,619	...	...	...	...	...	587
7,219	1,391	...	8,610	...	...	...	...	...	...
1,868	...	...	1,868	...	...	...	...	...	...
6,363	...	...	6,363	...	...	...	...	...	...
1,622	200	...	1,822	...	...	...	...	...	...
22,250	5,431	10	27,691	...	...	...	...	...	...
12,010	2,634	5	14,649	...	...	...	...	...	417
8,32,821	2,50,605	20,638	11,04,064	3,01,731	...	1,28,850	...	970	66,016
6,49,171	1,79,020	18,492	8,46,683	2,52,134	...	98,613	...	828	44,965

47 (a)	47 (b)	47 (c)	47 (d)	47 (e)	47 (f)	47 (g)	47 (h)	47 (i)	47 (j)	47 (k)	47 (l)	48	49

MISCELLANEOUS—*concluded.*

Other items—concluded.

Provident fund charges.	Contribution for localised Government property.	Unforeseen charges.	Burning and burial of paupers.	Nazul charges.	Law charges.	Fairs.	Poor house charges.	Leper Asylum charges.	Other miscellaneous charges.	Electric Department.	Fire insurance.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
309	...	...	431	...	...	...	...	...	5,300	...	...	6,710	6,710
723	...	386	...	...	101	...	...	...	...	...	...	1,210	1,210
3,150	...	20,325	761	...	760	...	...	351	822	...	...	28,596	28,596
599	...	14,096	9	...	12	...	...	...	493	...	...	15,851	19,157
843	...	800	20	...	58	...	...	...	3,116	...	...	5,893	5,393
315	...	4,614	...	...	...	...		...	...	...	...	4,929	4,929
557	...	...	33	...	19	171	...	...	618	...	...	1,916	2,007
237	...	...	22	...	...	...	...	...	648	...	...	1,143	1,143
...	...	...	2	...	...	400	422	...	1,529	...	...	2,353	2,353
218	...	35	4	...	...	89	...	...	5	...	...	392	392
510	...	7,360	79	...	...	...	...	...	675	...	...	8,926	8,926
496	...	298	...	...	15	...	...	...	123	...	...	1,136	1,136
96	...	200	...	11	...	...	...	...	2	...	...	539	539
1,097	...	636	186	...	...	...	...	...	6,167	...	...	8,809	8,809
687	...	293	8	...	50	145	...	...	5,946	...	...	7,530	7,530
4,053	...	...	257	664	825	300		472	8,763	...	...	18,331	21,006
225	...	210	7	...	384	...	...	...	2	...	...	857	857
230	...	1,610	14	...	20	...	...	...	103	...	...	2,519	2,519
51	...	1,678	12	...	...	...	...	...	1,000	...	...	3,101	3,101
301	...	264	5	...	73	...	...		...	...	...	995	995
370	...	670	15	...	15	...	...	...	...	...	...	1,352	1,352
57	...	107	5	...	...	...	...	...	322	...	...	609	609
612	...	...	25	...	262	...	817	...	12,729	...	...	15,032	15,032
82	...	1,215	7	...	...	...	...	...	14	...	...	1,318	1,318
...	...	1,900	...	...	...	...	...	...	232	...	...	2,132	2,132
133		...	...	...	...	...	...	...	44	...	...	177	177
32	...	...	...	...	...	...	...	...	372	...	...	404	404
1,520	...	305	68	...	1,603	...	...	...	336	...	...	3,832	3,832
625	...	218	28	...	512	...	...	...	...	...	...	1,800	1,800
84,062	1	2,99,567	7,306	2,996	30,340	27,820	3,08,303	5,446	4,74,047	...	...	14,05,404	15,35,224
66,717	97	3,40,915	9,151	2,692	23,256	17,051	31,610	5,964	2,07,830	2,69,137	...	10,19,471	11,89,112

No. III.

in the Punjab during the year ending 31*st March* 1920—*concluded.*

III OF 1911.

50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	EXTRAORDINAY AND DEBT.									BALANCE.				
	Investment.				*Advances.*									
Total expenditure.	In securities other than for sinking funds.	In Saving Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.	Total disbursements.	Deposits.	Actual balance.	Total.	GRAND TOTAL.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
14,282	...	...	...	...	...	...	...	...	14,282	3,341	1,04,862	1,08,203	2,12,485	
35,713	...	...	...	..	...	...	...	...	35,713	...	7,555	7,555	43,268	
5,00,640	...	...	500	...	...	...	...	500	5,01,140	607	58,552	59,159	5,60,299	
84,317	...	...	...	8,276	...	...	...	8,276	92,593	...	43,964	43,96	1,36,557	
51,237	...	...	...	...	...	...	...	...	51,237	1,834	30,987	32,~21	84,058	
30,183	...	...	...	...	...	...	...	...	30,183	...	13,497	13,497	43,680	
42,546	...	...	...	...	...	270	...	270	42,816	3,386	*37,079	60,465	1,03,281	*Exclusive of Rs. 16,200 invested into Government Promissory Notes and War Bonds.
20,251	...	...		...	..	...	157	157	20,408	171	8,614	8,783	29,191	
25,356	...	...	...	...	...	...	...	...	25 356	1,197	26,670	27,867	53,223	
15,818	...	...	...	...	...	1,856	...	1,856	17,674	...	11,539	11,539	29,213	
1,13,123	...	...	...	...	...	84	...	84	1,13,207	10,710	1,98,395	2,09 105	3,22,312	
38,205	...	...	...	...	11	...	...	11	38,216	5,039	70,277	75,316	1,13,532	
16,868	...	...	...	...	...	...	...	...	16,868	1,039	5,1.0	6,149	23,017	
1,37,458	...	...	...	...	..	...	483	483	1,37,941	12,040	47,338	59,378	1,97,319	
66,845	...	...	...	...	...	160	6,415	6,575	73,420	2,662	1,25,658	1,28,320	2,01,740	
4,49,714	...	...	...	6,925	...	...	4,475	11,400	4,61,114	1,332	2,32,520	2,33,852	6,94,966	
29,401	...	...	...	...	...	...	...	...	29,401	...	8,095	8,095	37,496	
20,466	...	...	...	...	172	...	...	172	20,638	...	5,515	5,515	26,153	
10,720	...	...	...	...	130	...	...	130	10,850	...	6,705	6,705	17,555	
16,777	...	...	...	...	97	...	...	97	16,874	155	7,773	7,928	24,802	
24,221	...	...	...	...	...	...	1,603	1,603	25,824	...	14,183	14,183	40,007	
8,824	...	...	...	...	...	...	...	...	8,824	...	3,324	3,324	12,148	
1,03,960	...	...	...	...	735	...	733	1,468	1,05,428	901	91,960	92,861	1,98,289	
24,058	...	...	...	...	...	...	...	...	24,058	..	11,454	11,454	35,512	
15,091	...	...	...	...	...	...	...	...	15,091	...	2,177	2,177	17,268	
16,236	...	...	...	...	...	...	...	...	16,236	36	2,440	2,476	18,712	
10,164	...	...	...	...	...	...	...	...	10,164	114	5,317	5,431	15,595	
1,08,322	...	...	...	...	...	...	...	...	1,08,322	11,604	2,73,017	2,84,611	3,92,943	
49,442	...	...	...	...	...	...	...	...	49,442	15	24,260	24,275	73,717	
97,16,216	27,866	64,280	9,498	3,61,698	9,514	5,4555	41,648	5,52,056	1,02,86,275	15,369	49,46,074	51,61,438	1,54,41,713	
70,85,552	9,95,759	72,214	8,379	3,08,51:	7,641	1,68,142	24,406	15,29,406	86,10,308	1,37,138	36,15,120	37,52,258	1,23,6 ,566	

Form No. IV.

Statement showing the quantity or value of the principal articles imported into, and taxed by, the several Municipalities in the Punjab during the year 1919-20.

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
AMBALA.	HISSAR.	1	Hissar ...	17,162	186,926	7,858	93,270	4,432	5 17 3	7,689	8,650	5,987	6,736	0 13 15
		2	Hansi ...	14,576	215,694	7,679	159,780	5,874	10 38 7	8,919	5,575	7,657	4,786	0 21 0
		3	Bhiwani ...	31,100	591,407	13,361	281,742	7,278	9 2 6	94,598	7,387	27,029	2,112	0 34 11
		4	Sirsa ...	14,629	411,767	4,642	406,070	4,514	27 30 5	21,656	4,511	3,450	718	0 9 7
	ROHTAK.	5	Rohtak ...	19,862	132,633	5,572	127,053	5,389	6 15 0	8,887	3,780	8,834	3,753	0 17 11
		6	Jhajjar ...	10,617	108,206	3,565	63,442	2,163	5 39 0	4,519	1,332	4,894	1,349	0 5 1
		7	Beri ...	7,798	37,144	1,049	25,084	139	3 8 11	4,555	1,423	4,074	1,271	0 20 14
		8	Bahadurgarh	4,990	27,527	1,073	22,707	920	4 22 0	3,082	841	3,005	811	0 24 1
		9	Gohana ...	5,433	30,183	1,266	22,700	955	4 14 5	1,794	788	1,769	777	0 13 0
		10	Sonepat ...	12,014	76,265	3,275	69,073	2,954	5 29 15	3,782	2,128	3,492	1,965	0 11 10
	GURGAON.	11	Rewari ...	24,780	364,960	14,073	179,893	7,188	7 10 6	28,380	7,095	16,044	4,011	0 25 14
		12	Palwal ...	9,485	123,644	4,452	98,811	3,919	10 16 11	4,222	1,584	3,448	1,293	0 14 9
		13	Firozpur-Jhirka	5,719	39,101	1,645			5 18 12	1,387	520	1,386	501	0 9 6
		14	Hodal ...	5,468	99,183	3,596	51,688	2,009	9 17 12	2,434	1 217	2,141	1,070	0 15 11
		15	Ballabgarh ...	4,053	73,958	3,992	7 576	695	1 34 12	1,807	1,017	1,663	933	0 16 7
		16	Faridabad ...	4,487	33,188	1,766	31,774	1,718	7 3 4	1,314	739	1 221	687	0 10 14
	KARNAL.	17	Karnal ...	21,018	257,258	15,096	118,998	9,261	5 26 7	7,334	4,794	5,417	4,022	0 10 5
		18	Panipat ...	26,342	196,640	7,223	150,288	5,933	5 28 3	5,948	3,79	4,884	3,163	0 7 7
		19	Kaithal ...	12,912	70,877	2,912	58,815	2,534	4 22 3	3,919	1,955	3,866	1,923	0 12 0
		20	Shahabad ...	11,054	118,804	2,295	115,741	2,208	10 18 13	3,451	2,903	3,100	2,018	0 11 3
		21	Thanesar ...	4,719	35,818	1,107	35,518	1,093	7 21 1	3,067	1,610	2,107	1,070	0 17 14
	AMBALA.	22	Ambala ...	24,493	410,414	13,424	210,187	4,936	8 23 4	9,893	4,971	811	429	0 1 5
		23	Jagadhri ...	12,045	173,143	3,668	173,143	3,668	14 14 15	6,738	2,697	6,738	2,697	0 22 6
		24	Rupar ...	6,935	142 896	2,577	137,084	2,476	19 30 11	2,828	876	1,397	431	0 8 1
		25	Sadhaura ...	7,774	59,382	1,263	58,760	1,'91	7 22 5	1,949	1,827	1,897	1,800	0 7 3
		26	Buriya ...	4,272	23,541	Rs. A. P. 571 5 5	23,541	Rs. A. P. 571 5 5	5 20 6	572	Rs. A. P. 286 5 7	572	Rs. A. P. 286 5 7	0 5 5
	SIMLA.	27	Simla ...	33,316	289,424	Rs. 18,089	287,696	Rs. 17,981	8 25 7	...	Rs. 25,885	...	Rs. 21,459	...
JULLUNDUR.	HOSHIARPUR.	28	Hoshiarpur ...	20,588	127,403	5,931	114,822	5,266	5 23 2	4,582	1,722	4,183	1,573	0 8 2
		29	Urmur-Tanda	7,016	71,294	3,495	5',709	2,815	8 3 5	2,853	724	2,751	699	0 15 11
	JULLUNDUR.	30	Jullundur ...	55,354	341,341	11,174	337,928	11,052	6 4 3	15,515	5,318	13,074	4,903	0 9 7
		31	Kartarpur ...	8,631	57,609	2,184	50,796	1,974	5 35 6	2,481	931	2,460	923	0 11 6
		32	Phillaur ...	15,224	58,926	1,712	89,733	1,216	7 24 3	1,168	365	1,168	365	0 8 15
		33	Nurmahal ...	7,178	43,7 9	1,379	38,792	1,217	5 16 2	722	225	653	204	0 3 10
		34	Rahon ...	6,292	45 781	1,904	43,023	1,815	6 33 8	1,043	327	1,001	313	0 6 5
		35	Banga ...	4,602	44,492	3,356	42,882	3,048	9 12 5	2,220	694	1,753	548	0 15 4
		36	Nakodar ...	8,859	93,977	2,875	51,167	1,734	5 31 0	2 326	727	1,943	666	0 8 12
	LUDHIANA.	37	Ludhiana ...	43,152	41,610	7,728	22,504	4,145	0 20 14	42,782	21,391	2,584	6,292	0 3 5
		38	Jagraon ...	15,039	78,420	1,496	76,030	1,455	5 2 3	5,768	3,551	4,890	3,055	0 13 0
		39	Raekot ...	7,510	50,300	2,754	38,449	2,212	5 4 13	4,678	1,462	3,773	1,181	0 20 1
	FEROZEPORE.	40	Ferozepore ...	24,678	748,512	9,463	133,702	3,461	5 16 11	27,642	5,183	2,480	465	0 4 0
		41	Zira ...	4,378	39,798	933	35,811	839	8 7 3	Rs. 59,249	1,389	54,897	1,287	12 8 7

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
9,148	1,726	3,012	586	0 7 0	2,849	2,612	2,738	2,568	0 6 6
21,959	2,745	17,899	2,238	1 9 1	1,900	1,739	1,879	1,763	0 4 7
211,280	9,904	66,483	3,116	2 5 8	7,855	7,855	7,374	7,374	0 9 6
56,761	3,843	40,812	2,764	2 31 9	3,637	3,637	2,509	2,509	0 7 0
8,074	1,514	7,664	1,437	0 15 6	2,757	2,752	2,715	2,711	0 5 7
9,852	585	8,949	559	0 33 11	865	811	853	800	0 3 3
5,089	318	3,596	167	0 18 7	1,072	1,005	1,020	956	0 5 4
2,000	251	1,451	182	0 11 8	338	422	320	400	0 2 3
1,784	344	1,301	250	0 9 9	353	358	310	310	0 2 4
4,503	1,055	3,933	921	0 13 1	1,347	1,347	1,315	1,315	0 4 6
85,112	10,640	23,610	2,951	0 38 2	3,469	4,336	3,302	4,128	0 5 5
39,067	4,883	25,297	3,162	2 26 11	946	887	863	808	0 3 10
5,332	500	5,125	480	0 35 14	763	476	509	318	0 3 9
14,873	1,859	8,699	1,087	1 23 1	503	473	401	377	0 2 15
11,944	1,493	9,596	1,200	2 14 11	467	467	425	425	0 4 3
4,974	1,166	4,880	1,144	1 3 8	417	417	345	355	0 3 1
27,633	5,406	15,371	3,618	0 29 4	2,720	2,126	2,585	2,021	0 4 15
14,106	2 201	4,845	757	0 7 6	2,469	1,929	2,417	1,888	0 3 11
7,128	1 188	6,702	1,119	0 20 12	1,816	1,419	1,765	1,379	0 5 7
12,021	1,856	10,494	1,581	0 38 0	622	486	604	472	0 2 7
4,031	655	3,454	574	0 29 4	620	495	563	450	0 5 0
15,484	3,191	13,300	2,713	0 21 12	3,180	2,387	2,994	2,247	0 4 14
8,970	1,130	8,970	1,130	0 29 12	1,928	1,252	1,923	1,252	0 6 6
12,860	1,725	11,061	1,558	1 23 13	566	646	457	565	0 2 10
3,786	1,419	2,877	1,082	0 14 18	677	847	446	558	0 2 5
	Rs. A. P.		Rs. A. P.			Rs. A. P.		Rs. A. P.	
1,786	318 7 7	1,786	218 7 7	0 16 11	179	135 11 4	179	135 11 4	0 1 10
	Rs.		Rs.			Rs.		Rs.	
...	11,480	...	7,399	...	7,489	11,234	7,079	10,619	0 8 8
6,865	861	6,467	811	0 12 9	2,906	1,819	1,550	972	0 3 0
5,604	499	5,404	480	0 30 13	367	229	333	219	0 1 14
21,685	2,344	21,659	2,341	0 15 10	6,096	6,096	5,893	5,836	0 4 4
4,292	536	3,905	488	0 18 1	501	500	500	500	0 2 5
2,576	242	2,028	191	0 15 8	452	283	419	262	0 3 3
18,308	1,717	15,940	1,490	2 8 13	486	304	467	292	0 2 9
2 261	2 2	1,692	158	0 10 12	365	228	315	197	0 2 0
5,020	461	4,343	398	0 37 12	404	224	373	205	0 3 4
11,361	1,065	10,779	1,010	1 8 10	719	450	599	375	0 2 11
22,621	5,655	17,970	4,493	0 16 15	7,390	11,094	6,478	9,727	0 6 0
6,740	1,886	6,403	1,800	0 17 0	1,022	2,309	996	2,254	0 2 10
8,837	1,424	7,163	1,204	0 33 2	384	360	333	311	0 1 12
67,846	5,654	39,094	3,258	1 23 6	5,681	3,551	4,961	3,101	0 8 1
Rs.		Rs.		Rs. A. P.	Rs.		Rs.		Rs. A. P.
40,878	968	40,634	962	9 4 6	27,961	655	27,673	648	6 5 1

26	27	28	29	30	31	32	33	34	35
CLASS I.—INCLUDING GRAIN, SUGAR, GHI AND ARTICLES USED AS FOOD AND DRINK FOR MEN AND ANIMALS.					CLASS II.—ANIMALS FOR SLAUGHTER.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. S. C.	Rs.	Rs.	No.	Rs.	Rs. A. P.
321,097	28,385	216,502	20,408	35 38 14	7,707	1,270	7,707	1,270	6 13 7
69,852	4,799	67,953	4,199	4 26 5	4,330	731	4,330	731	0 0 9
			Rs. A. P.						Heads.
...	58,061	...	34,704	1 1 0	13 095	614	13,095	614	442
					Heads.		Heads.		
583,025	26,045	529,936	16,758	36 9 0	6 023	699	6,026	699	·412
					Rs.		Rs.		Rs. A. P.
...	23,238	...	21,410	...	7,005	1,593	7,005	1,596	0 1 3
209,175	8,150	163,141	6,662	15 14 10	2,159	508	2,159	508	...
232,218	5,049	182,737	3,736	23 17 6	...	...	...	...	...
...	3,980	...	3,682	...	1,153	350	1,156	350	...
				Mds. S. C.					
46,369	4,420	37,303	3,885	6 34 6	14,060	297	14,060	297	2 9 4
...	12,070	...	11,344	...	...	944	...	944	...
					Value.		Value.		
672,493	48,496	409,202	28,361	16 20 9	69,809	2,338	69,809	2,338	2 13 1
					Rs.		Rs.		
230,273	16,939	178,658	13,239	18 7 5	24,034	477	24,034	477	2 8 7
65,988	4,058	57,062	3 489	9 39 2	13.822	432	13,523	432	2 6 8
128,347	8,457	74,037	5,805	13 21 10	6,151	225	6,151	225	1 2 0
97,250	8,967	28,099	5.150	6 37 5	...	155	...	155	...
59,152	4,937	55,558	4,684	12 15 4	1,070	198	1,070	198	0 3 10
422,770	38,711	232,466	26,668	11 2 7	53,610	2,513	...	2,513	2 8 10
321,883	21,575	259,954	17,211	9 34 10	...	3,794	...	3,794	...
122,998	9,990	111,100	9,446	8 24 3	31,082	1,395	31,082	1.395	2 6
171,053	9,220	167,512	8,535	15 6 3	44,850	1,144	44,850	1,144	4 0
60,073	4,908	58,044	4,218	12 12 0	...	...	...	...	...
					Mds.				Mds. S.
502,219	37,831	233,645	24,532	11 23 4	104,970	2,290	1,04,970	2,290	4 4 7
194,239	14,513	194,239	14,513	16 5 0	...	...	...	...	...
					Heads.		Heads.		Heads.
216,020	10,242	204,773	9,034	29 21 2	5,306	711	5,306	711	¾
					Rs.		Rs.		Rs. A. P.
228,742	7,668	211,734	6,266	27 9 7	18,160	406	18,160	406	2 5 4
	Rs. A. P.		Rs A. P.			Rs. A. P.		Rs. A P.	
22,508	1,062 9 5	22,508	2,374 7 4	5 4 4	11,000	579 6 0	11,000	579 6 0	2 9 2
	Rs.		Rs.			Rs.		Rs.	Rs.
...	1,21,095	...	1,10,216	...	...	16,354	...	16,260	...
									Rs. A. P.
234.278	19,117	219,194	17,073	10 28 0	57,114	1,785	57,114	1,785	2 12 5
161,696	7,700	146,418	6,923	20 35 0	43,776	684	43,776	684	6 3 6
1,211,019	53,553	1,182 393	52,043	21 14 7	1,69,264	5,290	1,69,264	5,290	3 0 11
87,104	6,086	79,636	5.796	9 9 1	7,980	250	7,980	250	0 14 9
83,718	4,091	67,304	3 485	12 35 5	41,259	645	41.259	645	7 14 4
85,895	5,314	73,196	4,615	10 7 14	5,255	164	5,525	164	0 11 8
49,454	2,671	46,532	2 484	7 15 13	9,839	232	9,839	232	1 9 0
52,186	4,734	49 301	4,191	10 28 8	2,382	148	2,332	148	0 8 3
144,690	7,151	98,946	5,637	11 6 12	24,470	387	24,470	387	2 12 2
									Mds. S. C.
178,062	82,284	75,861	56,827	1 30 5	36,864	5,398	36,864	3,398	0 34 2
					No.		No.		Rs. A. P.
142,918	14 048	136,732	13,217	9 3 10	7,705	482	7,705	482	0 8 2
					Rs.		Rs.		
84,777	7,548	70,511	6,376	9 15 9	16,092	251	16,092	251	2 2 3
935,664	49,783	219,720	29,539	8 36 2	66,839	1,082	66,359	1,0.7	2 11 0
					Sheep.		Sheep.		
39,798	933	35,811	839	3 7 3	209	98	209	98	·04

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Md. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
...	...	...	...	...	21,357	891	19,281	761	1 5 1
...	...	...	...	...	69,585	514	69,585	514	4 30 11
...	2,872	...	2,237	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
922	288	892	279	0 1 12	...	1,391	...	1,322	...
370	69	370	69	0 1 6	8,819	323	8,819	323	0 33 3
57	11	57	11	0 0 5	12,765	425	12,453	406	1 12 10
127	24	120	23	...	...	147	...	143	...
225	56	225	56	0 1 10	2,399	140	1,856	123	0 13 10
481	159	381	119	0 1 4	...	264	...	225	...
1,264	79	1,184	74	0 1 15	212,686	3,336	207,333	3,003	8 14 11
...	...	...	...	...	9,776	157	9,776	157	1 1 4
26	29	24	26	0 0 3	10,363	107	10,306	100	1 32 1
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	11,600	1,450	8,376	1,047	2 2 11
...	...	...	...	...	3,435	322	1,909	179	0 17 0
767	240	644	202	0 1 4	118,046	1,718	114,211	1,460	5 17 6
550	172	275	86	0 0 7	...	1,064	...	851	...
...	...	...	...	...	89,957	512	88,723	416	6 34 14
...	...	...	...	...	5,921	463	5,079	397	0 18 6
356	110	286	88	0 2 1	910	153	768	125	0 6 8
181	68	175	66	0 0 5	226,663	5,420	207,393	3,609	8 18 11
705	176	705	176	0 2 5	8,777	1,734	8,777	1,734	0 29 2
509	127	505	126	0 2 15	42,405	1,249	39,646	968	5 28 11
185	173	122	114	0 0 10	32,873	1,025	32,439	873	4 6 14
Mds. s. c.	Rs. A. P.	Mds. s. c.	Rs. A. P.			Rs. A. P.		Rs. A. P.	
2 0 0	0 9 1	2 0 0	0 9 1	...	2,890	214 2 7	2,890	214 11 8	0 10 9
Mds.	Rs.	Mds.	Rs.			Rs.		Rs.	
4,022	4,322	2,936	2,936	0 3 8	...	11,996	...	10,883	...
483	121	155	31	0 0 5	64,767	3,273	63,182	2,915	3 2 12
108	27	108	27	0 0 10	13,581	839	13,326	805	1 36 0
3,138	785	3,026	757	0 2 3	184,806	6,467	179,032	6,222	3 9 6
461	86	461	86	0 2 2	8,820	402	8,820	402	1 0 14
281	53	281	53	0 2 2	12,559	264	12,259	262	2 13 13
402	75	398	74	0 2 3	14,400	762	12,723	614	1 30 14
21	6	21	6	0 0 2	6 8 3	212	5,006	181	0 31 13
158	28	118	21	0 1 0	15,686	686	15,027	623	3 10 10
327	61	303	57	0 1 5	16,117	461	15,821	459	1 31 6
...	...	...	...	...	104 998	3,284	82,065	2,567	1 36 1
188	22	188	22	0 0 8	34,074	476	34,069	473	2 10 10
...	...	...	...	...	9,381	287	9,350	282	1 9 15
4,416	1,104	3,756	939	0 6 1	97,743	4,198	93,714	4,129	3 36 12
Rs.		Rs.		Rs. A. P.	Rs.		Rs.		Rs. A. P.
1,407	22	1,407	22	0 5 2	46,276	854	41,784	784	9 8 8

46	47	48	49	50	51	52	53	54	55
Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
92,640	4,347	87,420	4,103	5 1 5	33,494	1,566	30,126	1,427	1 10 11
41,740	2,073	40,638	2,021	2 12 7	16,773	700	16,773	700	1 2 4
87,26,795	21,358	86,70,223	18,502	278 12 7	35,644	6,441	3,20,343	4,535	10 4 10
1,59,551	4,987	1,37,264	4,291	9 6 1	73,434	2,207	51,297	1,518	3 8 1
1,60,687	7,480	1,52,390	7,563	7 10 6	94,895	1,646	93,459	1,596	4 11 3
28,372	2,887	27,794	869	2 9 10	20,714	647	20,714	647	1 15 2
36,544	1,142	35,162	1,098	4 8 2	6,909	217	6,658	209	0 3 8
60,157	3,912	55,851	3,785	11 3 1	8,182	114	7,978	107	1 9 7
13,469	687	12,965	663	2 6 2	18,126	862	17,387	828	3 3 2
...	1,611	...	1,595	...	13,277	622	11,980	612	0 15 11
97,738	4,581	78,200	3,665	3 2 6	...	...	...	...	...
18,121	849	18,091	848	1 14 6	12,612	564	11,896	558	1 4 1
...	...	...	...	...	2,589	80	2,401	74	0 6 9
18,730	880	18,616	874	3 6 6	...	...	...	...	...
10,881	511	10,754	505	2 10 5	1,480	51	1,480	51	0 5 10
7,509	352	7,424	348	1 10 6	8,164	352	7,654	330	1 11 4
73,897	2,341	71,886	2,278	3 6 9	79,422	3,584	71,452	3,214	3 6 5
...	3,708	...	2,967	...	76,512	3,160	28,368	2,116	1 1 3
79,965	2,499	75,005	2,344	5 12 11	19,964	893	18,908	842	1 7 5
34,400	1,075	33,181	1,037	3 0 0	46,011	1,614	43,628	1,548	3 15 2
5,175	163	5,175	163	1 1 7	16,622	683	14,971	606	3 2 10
1,77,191	7,969	1,45,606	6,531	5 15 1	28,983	1,683	28,082	1,457	1 2 4
54,722	1,788	54,722	1,788	4 8 8	2,10,478	6,051	2,10,478	6,051	17 7 8
29,469	926	28,989	911	4 2 11	43,120	1,348	39,206	1,225	5 10 5
25,374	793	24,125	754	3 1 7	11,993	303	11,144	276	1 6 11
	Rs. A. P.		Rs. A. P.						
2,560	95 11 11	2,560	95 11 11	0 9 7	...	...	...	...	...
	Rs.		Rs.						
...	19,869	...	18,685	...	...	10,313	...	8,997	...
1,32,238	4,149	82,891	2,607	4 0 5	1,46,277	4,573	86 111	2,693	4 2 11
30,808	472	29,073	454	4 2 4	37,568	1,174	33,197	1,046	4 11 9
3,97,275	10,540	3,87 439	10,234	6 15 10	1,38,773	4,337	1,17,105	3,674	2 1 10
39,097	1,261	38,852	1,253	4 8 0	9,119	286	9,102	285	1 0 10
13,391	355	13,316	353	2 8 9	8,315	260	7,845	245	1 8 0
17,445	419	17,367	417	2 6 8	21,183	672	19,133	598	2 10 7
14,027	214	14 027	214	2 3 8	10,912	341	10,430	336	1 10 6
16,519	479	15,565	461	3 6 1	24,733	770	21,918	682	4 12 2
36,468	874	34,120	800	3 13 7	34,368	1,074	31,956	999	3 9 8
Mds.		Mds.		Mds. s. c.	Mds.			Rs.	Mds. s. c.
242,453	11,373	2,22,639	10,442	5 6 6	142,279	6,593	1,20,890	5,597	2 32 0
Rs.		Rs.		Rs. A. P.	Rs.	Rs.			Rs. A. P.
44,138	2,081	41,627	1,973	2 12 3	29,904	1,196	28,942	1,156	1 14 9
22,135	985	22,007	979	2 14 11	9,572	300	9,509	298	1 4 8
3,85,649	8,206	3,21,738	7,263	13 0 7	1,08,736	3,398	99,116	3,113	4 0 7
22,588	415	22,588	415	5 2 6	16,582	519	16,502	516	3 12 8

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
4,650	836	2,910	782	0 2 1	8,51,252	16,577	89,522	16,599	5 3 3.
Mds.		Mds.		Mds. s. c					
3,483	974	3,195	875	0 8 9	4,76,168	7,519	4,73,041	7,466	32 7 2
Rs.		Rs.		Rs. A P.					
25,788	900	27,096	847	0 13 11	1,35,43,606	71,104	54,09,633	28,739	173 15 1
45,185	2,036	30,218	1,337	2 1 0	13,75,854	14,491	8,96,202	9,443	61 4 2
...	...	...	...	...	9,42,470	13,836	9,29,954	13,361	46 13 2
3,547	111	3,310	104	0 4 11	23,525	470	23,525	470	2 3 5
6,880	215	4,426	132	0 9 1	1,44,050	2,881	1,36,996	2,740	17 9 1
4,930	126	4,535	114	0 14 6	25,114	2,877	21,218	2,751	4 4 0
3,642	83	3,552	80	0 10 5	1,33,357	4,165	1,29,43	4,040	23 12 10
...	484	...	444	...	3, 0362	7,077	2,78,618	6,563	23 3 0
18,688	584	18,112	566	0 11 8	3,44,800	26,100	7,66,496	23,953	30 14 11
Mds.	Rs.	Mds.	Rs.	Mds. s. c.					
1,322	338	1,310	336	0 8 8	2,49,115	5,190	2,42,665	5,056	25 8 6
...	...	...	...	...	90,153	1,872	88,913	1,846	15 8 9
...	...	...	...	...	1,05,151	3,286	1,08,313	3,209	18 14 4
889	153	852	139	0 8 7	1,29,688	3,041	1,27,481	2,939	31 7 3
390	88	390	88	0 3 8	70,912	1,662	70,870	1,661	15 12 9
6,427	1,004	6,317	987	0 12 0	2,22,222	13,001	1,54,624	11,218	7 5 8
2,800	700	2,520	630	0 3 13	5,74,368	...	4,72,512	...	...
12,238	382	12 220	382	0 15 2	5,25,982	8,219	4,62,325	7,224	35 12 11
6,693	209	6,217	194	0 9 0	2,71,744	4,246	2,68,414	4,194	24 4 6
5,668	164	5,459	158	1 2 6	2,87,107	2,073	2,73,071	1,852	58 4 7
...	...	...	...	...	8,12,582	19,049	7,69,220	18,033	31 6 6
4,145	676	4,145	676	0 5 6	3,66,829	5,732	3,66,829	5,732	30 7 3
11,649	364	9,044	283	1 4 10	2,70,210	6,600	1,95,869	4,634	28 3 10
6,487	203	6,333	198	0 13 0	1,63,893	3,416	1,43,560	2,992	18 7 6
	Rs. A. P.		Rs. A. P.			Rs. A. P.		Rs. A. P.	
1,505	63 2 5	1,505	63 2 5	0 5 7	25,091	568 0 10	25,091	563 0 10	5 14 0
	Rs.		Rs.					Rs.	
...	15,563	...	12,589	...	23,23,520	72,610	12,94,208	40,414	38 13 7
2,463	556	2,373	539	0 4 10	5,80,313	9,199	5,36,223	8,431	26 0 10
824	148	794	146	0 4 4	1,32,316	4,187	1,05,9 7	3,776	15 1 6
18,319	2,290	17,687	2,228	0 12 12	33,92,179	35,335	20,75,051	21.615	37 7 9
520	165	484	159	0 2 3	6,359	99	6,359	99	0 11 8
516	120	501	115	0 3 13	87,048	360	81 806	1,279	15 10 8
1,125	220	1,037	202	0 5 12	1,14,117	1,783	1,00,764	1 574	14 0 7
1,214	115	1,012	96	0 6 7	94,908	1,483	94,847	1,482	15 1 2
823	173	799	163	0 6 15	3,10,708	4,859	2,56,505	3,962	55 11 9
993	168	929	162	0 4 3	1,93,690	3,027	1,87,191	2,925	21 2 1
Mds.		Mds.			Mds.		Mds.		Mds. s c.
9,420	2,928	7,490	2,448	0 6 15	1,731,858	44,156	899,196	30,173	20 33 8
					Rs.		Rs.		Rs A. P.
1,002	228	969	207	0 2 9	5,67,005	8,523	4,50,626	6,951	29 15 5
873	165	822	157	0 4 6	2,60,901	8,156	2,14,284	6,701	28 8 6
16,276	3,457	5,752	1,399	0 9 5	17,65,862	22,993	13,83,697	18,082	56 4 4
Rs.		Rs.		Rs. A. P.					
5,194	162	5,194	162	1 2 11	2,36,772	3,699	2,36,267	3,691	53 15 6

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
8,90,545	17,493	8,48,139	16,505	49 0 10	84,229	1,953	78,498	1,819	4 3 4
20,079	331	20,079	3 1	1 6 0	44,695	1,054	43,502	1,026	2 15 9
1,35,61,813	71,389	54,27,602	29,020	174 8 0	4,54,447	5,478	4,24,665	3,790	13 10 0
14,85,710	15,166	9,54,737	10,103	65 4 3	92,466	1,445	82,642	1,282	5 10 5
9,69,786	14,690	9,53,558	14,101	48 0 1	1,69 8 3	5,312	1,54,627	4,836	7 13 6
3,07,668	6,106	3,05,462	6,066	28 12 4	16,149	242	15,113	227	1 6 9
1,49,950	2,999	1,42,576	2,851	18 4 7	12,992	203	11,695	183	...
28,949	2,975	24,298	2,834	4 13 11	20,467	322	13,420	195	2 11 0
1,41,340	4,427	1,37,419	4,302	25 4 4	20,723	648	20,148	630	3 11 1
3,08,187	7,321	2,86,323	6,803	23 13 3	42,914	1,341	31,565	996	2 10 5
9,20,544	28,767	8,31,584	25,987	33 8 11	...	...	...	...	...
2,51,132	5,253	2,44,092	5,098	25 11 9	18,954	592	16,655	520	1 12 1
1,11,718	2,321	98,514	2,047	17 3 7	...	...	...	...	...
1,12 936	3,529	1,10 993	3,468	20 4 9	...	...	...	...	...
1,44,429	3,501	1 39 614	3,369	34 7 2	5,786	181	4 936	153	1 3 6
71,850	1,684	71,808	1,683	16 0 1	2,240	70	1,760	55	0 6 3
2,80,177	14,288	2,11,578	12,479	10 1 1	93,626	1,951	82,753	1,725	3 15 0
6,55,392	13,654	5,47,776	11,412	20 12 9	1,90,608	3,971	135,936	2,832	5 2 7
6,18,207	9,660	5,54,176	8,659	42 14 9	77,114	1,607	73,391	1,529	5 10 11
2,86,006	4,469	2,81 857	4,004	25 8 0	24,775	516	22,006	458	2 0 0
2,93,260	2,228	2,, 8,913	2,007	59 1 8	14,180	225	13,142	209	2 12 7
11,08,815	25,997	9,09,741	21,333	37 2 3	1,67,116	3,920	1,19,840	2,812	4 14 3
4,28,646	7, 02	4,28,646	7,102	35 9 4	14,479	699	14,479	699	1 3 3
2,92,191	7,122	2,16,573	5,126	31 3 8	65,378	1,548	59,260	1,441	8 8 9
1,72,673	3,598	1,51,714	3,162	19 8 3	12,568	393	12,366	386	1 9 5
	Rs. A. P.		Rs. A. P.			Rs. A. P.		Rs. A. P.	
15,438	371 0 7	15,438	371 0 7	3 9 9	1	0 0 6	1	0 0 6	...
	Rs.		Rs.			Rs.		Rs.	
33,29,472	1,04,046	22,44,512	70,140	67 5 11	7,03,032	22,126	6,12,992	19,156	18 6 5
6,68,416	11,077	6,19,757	10,232	30 1 9	2,21,800	3,471	1,40,132	2,179	6 12 11
1,08,649	4,476	82,011	4,053	11 11 0	60,537	948	56,983	893	8 2 0
37,30,401	39,998	24,08,287	26,220	43 8 1	8,00 323	12,505	6,72,661	10,510	12 2 5
1,27,005	1,985	1,19,909	1,875	13 14 3	16,740	262	16,157	253	1 13 11
94,454	1,476	89,202	1,394	17 1 2	15,796	247	13,189	207	2 8 4
1,22,398	1,918	1,08,941	1,701	15 2 10	11,537	180	9,191	143	1 4 6
96,576	1,509	96,515	1,508	15 5 5	12,224	191	11,230	175	1 12 5
3,14,113	4,914	2,59,910	4,615	56 7 7	86,032	1,345	66,729	995	13 13 7
2,08,209	3,253	2,01,635	3,150	22 12 2	38,496	602	38,037	595	4 4 8
Mds		Mds.		Mds. s. c.	Mds.		Mds.		Mds. s. c.
1,911,068	50,695	1,078,738	35,787	24 39 15	525,901	18,314	347,468	10,866	8 2 1
Rs		Rs.		Rs. A. P.	Rs		Rs.		Rs. A. P.
6,38,748	11,601	5,03,036	9,407	33 7 2	3,56,673	11,372	1,20,479	5,572	8 0 2
2,76,669	8,648	2,26,985	7,098	30 3 7	52,946	1,655	35,121	1,098	4 10 9
19,22,790	25,445	15,06,649	19,925	61 0 10	5,98,848	7,509	2,59,198	3,250	10 8 1
2,52,706	3,952	2,52,221	3,944	57 9 9	22,496	351	22,493	351	5 2 2

No. IV.

the several Municipalities in the Punjab during the yea. ending 31st March 1920, taxation per head of population.—continued.

III OF 1911.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections)	Total octroi (net collections).	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	
...	...	...	...	...	...	1 3 0	2 11 10	
13,864	283	13,711	428	0 15 0	...	1 4 8	2 4 3	
45,570	4 355	35,868	4,072	1 2 5	...	1 1 0	3 2 7	
...	...	...	...	...	...	1 2 4	2 7 4	
21,585	339	21,505	338	1 1 3	50	1 1 1	2 14 5	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	0 7 8	1 1 9	
...	...	...	...	...	...	0 12 8	2 3 11	
...	...	...	...	...	...	0 11 5	1 15 10	
...	...	...	...	...	...	0 15 1	1 14 7	
12,544	392	12,752	336	0 6 11	...	1 2 4	2 9 6	
...	...	...	...	...	...	1 6 5	2 3 11	
...	...	...	...	...	...	0 9 9	1 1 2	
...	...	...	...	...	...	1 1 0	1 14 4	
...	...	...	...	...	...	1 4 4	2 7 9	
...	...	...	...	...	...	1 0 8	1 11 0	
70,657	1,840	70,657	1,849	3 5 9	...	1 4 4	2 8 6	
...	...	...	...	...	...	0 10 5	1 9 5	
448	14	448	14	0 0 7	25,027	0 11 8	1 15 0	
...	...	...	...	...	...	0 12 4	1 9 8	
3,975	125	3,975	125	0 13 6	...	0 14 4	1 9 10	
...	...	...	...	..	...	1 0 0	2 8 10	
442	14	442	14	0 0 7	...	1 3 3	2 11 3	
23,581	736	22,763	711	3 4 6	...	1 4 10	2 15 1	
...	...	...	...	...	...	0 12 1	1 9 4	
...	...	...	...	...	...	0 8 11	1 0 0	
79,488	2,481	77,728	2,489	2 5 4	...	3 4 11	8 1 2	
94,852	2 964	76,789	2,400	3 11 8	...	0 13 3	2 0 0	
10,712	491	10,263	475	1 7 3	...	0 15 9	2 3 4	
1,82,035	2,844	1,63,624	2,556	2 15 3	...	0 15 5	2 2 5	
5,88	92	5,855	92	0 10 10	...	0 10 8	1 3 2	
3,605	57	3,605	57	0 11 0	174	0 10 8	1 5 3	
3,576	56	3,576	56	0 7 11	...	0 10 3	1 3 0	
3,886	60	3,886	60	0 9 10	...	0 6 3	0 13 5	
7,383	117	7, 89	114	1 9 0	...	0 14 7	2 7 7	
24,415	331	24,974	389	2 12 0	...	0 10 2	1 6 8	
Mds.		Mds.		Mds s. c				
310,801	9,756	250,666	7,875	5 32 6	309	1 5 0	3 2 4	
...	...	...	...	...	...	0 14 1	2 2 7	
...	...	...	...	...	...	0 13 7	2 3 3	
2,43,328	3,802	21,136	3,299	8 8 11	...	1 8 1	2 15 4	
4,054	63	4,054	63	0 14 9	...	1 5 7	2 12 9	

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by, the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GRAIN.					REFINED SUGAR.				
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
					Mds	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
LAHORE.	LAHORE.	42	Lahore ...	210,270	1,548,434	84,849	1,363,585	67,820	6 1 15	146,328	73,164	100,356	50,433	0 19 3
					Rs.		Rs.		Re. A. P.	Rs.		Rs.		Rs. A. P.
		43	Kasur ...	24,783	30,75,386	18,100	15 85,768	3,477	0 2 3	2,24,822	10,539	1,39,593	6,541	0 4 3
					Mds.		Mds.		Mds. s. c.	Mds.		Mds.	Rs.	Mds. s. c.
		44	Kham Karan	5,732	33,623	1,593	17,704	1,016	3 9 0	1,051	1,080	672	718	0 4 11
		45	Chunian ...	7,151	21,036	1,476	10,695	1,071	1 19 13	2,124	1,990	1,754	1,670	0 10 0
	AMRITSAR.	46	Amritsar ...	151,389	2 429,504	77,172	2,288,928	71,529	15 5 0	87,944	43,972	67,906	33,953	0 17 15
	GURDASPUR.	47	Gurdaspur ...	5,183	25,002	1,247	24,720	1,234	4 32 10	1,801	632	1,796	630	0 13 15
		48	Dinanagar ...	4,154	61,978	4,041	48,717	3,152	11 29 1	1,086	343	1,043	332	0 10 ½
		49	Pathankot ...	7,057	69,541	2, 16	59,590	2,088	8 20 3	2,462	766	1,913	614	0 10 15
		50	Batala ...	26,450	170,782	9,093	152,131	8,208	5 20 3	6 105	1,948	6,084	1,902	0 9 3
		51	Dera Baba Nanak.	4,556	55,955	3,486	41,374	2,283	9 3 4	1,555	486	1,415	442	0. 12 8
	SIALKOT.	52	Sialkot ...	64,809	1,007,523	51,781	541,499	28,376	8 13 4	22,504	10,987	21 693	10,607	0 13 6
		53	Pasrur ...	7,564	46,542	1,736	43,009	1,762	5 27 7	1,640	615	1,490	559	0 7 14
	GUJRANWALA.	54	Wazirabad ...	17,146	264,248	9,800	152,577	3,635	11 5 10	42,077	3,692	3.537	31,710	2 0 11
		55	Eminabad ...	5,526	48,986	1,908	34,546	1,3 5	6 10 1	1,536	480	1,471	460	0 10 11
	SHEIKHUPURA.	56	Sharakpur ...	4,482	50,552	3.500	50,552	3,500	11 11 2	890	331	890	331	0 7 15
	GUJRAT.	57	Gujrat ...	18,692	168,963	5,004	151,606	4,5 6	8 4 4	7,807	4,667	7,750	4,552	0 16 9
		58	Jalalpur Jattan.	11,615	91,790	3,111	90,122	3,025	7 30 8	41,502	1,945	34,359	1,610	2 15 4
										Rs.		Rs.		Rs. A. P.
		59	Dinga ...	5,352	28,109	894	24,903	793	4 26 9	12,764	598	12,764	598	2 6 2
	SHAHPUR.									Mds.		Mds.		Mds. s. c.
		60	Bhera ...	15,202	112,893	4,094	104,715	3,824	6 35 8	4.476	1,670	3,992	1,489	0 10 8
		61	Miani ...	5,819	31 2 1	1 247	28,219	1,152	4 34 5	1,198	449	1 047	392	0 7 3
		62	Khushab ...	10,150	191,168	5,974	177,792	5,556	17 20 0	2,764	1,036	2,543	950	0 10 0
		63	Sahiwal ...	7,658	39,045	1,353	37,155	1,298	4 34 1	3,056	845	3,031	835	0 15 3
RAWALPINDI.	JHELUM.	64	Jhelum ...	19,698	140,492	5,291	101,612	38,121	5 6 5	13,312	4,992	9,093	3,410	0 18 7
		65	Pind Dadan Khan.	10,590	85,523	3,099	85,523	3,099	8 0 7	2,124	994	2, 80	974	0 19 0
	RAWALPINDI.	66	Rawalpindi ...	86,483	810,708	64,101	544,163	48,786	6 11 11	35,557	17,779	22,715	11,358	0 10 8
	ATTOCK.	67	Hazro ...	9,950	52,962	3,2 1	51,949	3,254	5 8 13	2,792	1,996	2 732	1,365	0 1 15
		68	Pindigheb ...	9,554	50,744	1,639	49,286	1,593	5 6 6	1,000	513	992	509	0 4 2
	MIANWALI.	69	Mianwali ...	6,224	190,687	7,363	88,877	4,223	14 10 15	4.816	2,484	3,375	1,697	0 21 14
		70	Kalabagh ...	6,654	40,749	2,699	39,947	2,646	6 0 12	1,154	919	992	802	...
		71	Bhakkar ...	5,388	62,901	4,230	58,766	3,974	10 36 4	1,388	1,174	1,374	1,165	0 10 3
		72	Isa Khel ...	6,86	23,211	1,417	22,765	1,382	3 12 9	1,021	664	896	596	0 5 3

16	17	18	19	20	21	22	23	24	25
	Unrefined sugar.					Ghi.			
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
80,020	20,005	62 548	15,637	0 11 7	44,707	55,884	4),204	50,256	0 7 10
Rs		Rs.		Rs A. P.	Rs.		Rs		Rs. A. P.
22),876	6,902	1 98.676	6,209	0 4 0	2.48.101	7,753	2.29,179	7,162	0 4 7
Mds		Mds.		Mds. s. c.	Mds.		Mds		Mds. s. c.
3,043	988	1,584	593	0 2 5	300	780	284	737	0 1 15
7,009	2,190	5,759	1,799	0 32 3	712	1,781	693	1,732	0 3 14
224,262	35,041	99,864	15,607	0 26 6	36,419	45,528	34,771	43,468	0 9 3
2,248	349	2,248	349	0 17 8	678	1,118	656	1,083	0 5 1
5,342	452	4,765	4 0	1 5 14	302	752	285	712	0 2 11
5,514	674	4,483	541	0 5 9	611	615	558	561	0 3 3
8,6 3	1,048	7,413	8 9	0 11 3	2,456	3,070	2,993	2,991	0 3 10
2,006	321	1,933	310	0 16 15	495	618	372	464	0 3 4
81,805	10,350	41,6 1	6,914	0 25 10	4,660	5,825	4,428	5,535	0 2 12
2,986	291	2,945	287	0 15 9	471	593	448	561	0 2 7
16,019	1,252	12,293	961	0 28 0	2,422	3,052	2,005	2,138	0 5 0
1,943	303	1,830	285	0 13 4	380	190	378	189	0 2 11
2,107	349	2,107	340	0 19 0	130	176	130	176	0 1 12
4,840	1,611	4,480	1,546	0 9 9	1,714	4,400	1,512	4,232	0 3 4
27,176	1,274	26,263	1,231	Rs. A. P. 2 4 4	21,898	1,068	22,326	948	Rs. A. P. 1 14 9
Rs		Rs.							Mds. s. c.
13,957	654	13,586	637	2 8 8	213	160	183	138	0 1 6
Mds.		Mds.		Mds. s. c.					
17,625	2,217	13,216	1,666	0 34 11	2,229	2,229	2,107	2,107	0 5 9
7,205	903	6,722	830	1 6 3	906	906	883	883	0 6 1
9,912	1,239	8,920	1,115	0 35 4	896	896	798	798	0 3 1
5,371	671	5,371	671	0 28 1	861	861	842	842	0 4 6
43,200	5,400	19,720	2,465	1 0 1	2,906	3, 33	2,646	3,307	0 5 6
5,169	646	5,009	626	0 4 7	1,425	1,425	1,420	1,420	0 13 0
98,008	22,971	39,228	10,836	0 18 2	50,094	50,094	33,083	33,083	0 15 5
6,756	844	5,981	747	0 23 2	6,165	6,164	2,110	2,109	0 8 8
2,415	758	2,168	681	0 9 1	618	2,377	602	2,337	0 2 8
35,065	5,209	26,121	4,079	4 7 14	1,783	3,068	1,112	2,002	0 7 2
3,004	414	95	339	...	632	1,540	600	1,456	...
3,048	521	2,960	507	0 22 0	810	2,251	604	2,235	0 6 0
2,004	408	1,847	381	0 10 12	392	791	386	777	0 2 4

26	27	28	29	30	31	32	33	34	35
Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	4,59,279	...	3,88,900	1 13 7	...	68,551	...	55,418	...
42,25,703	58,595	25 76,120	37,548	1 8 2	1,07,439	3,358	1,07,439	3,358	0 2 2
Mds.		Mds.		Mds. s. c.					
66,471	6,423	59,001	4,923	8 28 4	10,036	316	10,036	316	1 11 10
65,209	11,726	53,228	10,560	7 17 11	26,224	409	26,224	409	3 10 8
4,016,591	3,22,665	3,271,879	2,43,316	21 24 12	6,02,005	7,824	6,02,005	7,824	3 15 8
54,455	5,953	51,115	5,896	10 21 11	25,216	1,182	25,216	1,182	4 14 7
94,904	7,629	57,946	6,680	13 37 15	3,369	111	3,369	111	0 12 11
131,627	8,824	119 832	8,065	17 4 1	2 292	763	24 292	763	3 7 6
108,438	8,678	106.367	22 490	4 0 16	19 270	1,807	19.270	1,807	0 12 3
84,679	6,540	69,636	5,678	15 11 6	5,316	166	5,316	168	1 2 8
1,433,208	1,25.363	897,383	91,310	13 33 6	3,11,674	9,755	3,11,674	9,755	4 12 10
10,509	2,265	9,863	2,223	1 12 3	20,543	645	20,543	645	2 11 5
328,921	31,820	166,977	25,763	35 10 1	66,869	1,045	66,869	1,045	3 14 4
77,618	4,430	62,366	3,808	11 11 7	7,288	113	7,238	113	1 4 11
53,679	4,347	53,679	4,347	11 39 1	2,049	32	2,049	32	0 7 3
299,865	24,768	271,205	23,572	14 20 5	57,150	1,678	57,150	1,678	3 0 11
...	10,603	...	9,865	Rs. A. P. 0 13 7	Mds. 18,194	568	Mds. 18,194	568	1 9 0
Rs.		Rs.			Rs.		Rs.		
3,320	...	3,172	...	0 9 6	3,425	107	3,425	107	0 12 3
Mds.		M s.		Mds. s. c.					
187,673	15,312	173,771	13,799	11 17 4	25,713	804	25,713	804	1 11 0
65,362	6,589	61,113	6,281	10 19 15	14,487	453	14,487	453	2 7 9
343,616	10,738	320.384	10.012	31 21 8	18,816	588	18,816	588	1 13 8
88,581	6,244	86,612	6,151	11 12 6	7,575	184	7,575	184	0 15 9
276,461	40,817	170.470	28,101	8 28 3	84,864	2,652	84,864	2,652	4 4 11
155,121	9,720	154,498	9,664	14,607	52,160	815	52,160	815	4 92
...	3,05,915	...	1,49,285	...	...	21,397	...	15,729	...
313,166	13,488	311,920	13,207	31 9 14	8,087	252	8,087	252	0 13 0
57,726	7,175	55,987	7,001	5 34 6	593	262	593	262	0 1 0
279,142	23,697	154,907	17,265	24 86 3	23,523	373	23,523	373	3 12 6
53,014	6,950	49,012	6,584	...	16,274	1,573	16.074	1,551	...
131,975	11,139	125,508	10,316	23 11 12	Heads. 8,190	282	Heads. 9,190	282	Mds. s. c. 1 7 0
38,439	4,711	37,637	4,541	5 19 3	Mds 15,577	243	Mds. 15,577	243	2 4 3

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	...	...	...	...	...	57,688	...	54,808	...
75,847	2,370	72,685	2,271	0 1 6	10,08,369	13,050	4,48,975	7,616	0 4 11
Mds.		Mds.		Mds. s. p.	Mds.		Mds.		Mds. s. c.
123	35	123	35	0 0 13	7,029	594	6,377	390	1 4 8
469	518	467	510	0 2 10	7,232	1,4[illegible]4	7,163	1,460	1 0 1
90,918	28,412	72,927	22,790	0 19 4	239,767	4[illegible],486	190,797	36,226	1 10 7
469	147	469	147	0 3 10	469	147	4[illegible]9	147	0 3 10
312	132	312	132	0 3 0	6,701	356	6,590	341	1 23 7
596	231	461	180	0 2 10	20,861	930	20,419	806	2 36 9
1,513	473	338	106	0 0 8	4[illegible],446	2,228	47,964	2 2[illegible]0	1 32 9
347	110	342	108	0 3 0	7,862	351	7,851	348	1 28 5
3,002	1,704	2,651	1,441	0 1 10	487,013	25,726	413,995	17,165	6 15 3
29	27	27	25	0 0 2	12,861	713	12,748	679	1 27 7
828	207	362	91	0 13 0	20,350	3,707	4,463	3,345	0 15 6
271	68	271	68	0 2 0	10,6[illegible]0	324	10,[illegible]84	323	1 37 6
74	51	74	51	0 0 10	4,351	126	4,351	126	0 38 13
1,441	697	1,417	681	0 3 1	9,836	2,899	9,042	2,666	0 19 7
935	44	610	29	0 0 9	57,386	2,596	53,376	2,414	4 9 7
Rs.		Rs.		Rs A. P.	Rs.		Rs.		Rs. A. P.
903	28	903	28	0 2 9	377	...	368	...	0 1 1
Mds.		Mds.		Mds. A. P.	Mds.		Mds.		Mds. s. c.
75	28	70	26	0 0 3	48,522	2,154	47,489	2,029	3 4 13
66	25	66	25	0 0 7	6,893	878	5,115	668	0 35 2
1,056	396	885	332	0 3 7	65,952	2,061	60,192	1,881	5 36 15
522	196	519	195	0 2 11	22,128	786	22,124	785	2 35 9
1,696	530	1,504	470	0 3 1	327,654	6,759	167,456	3,898	8 20 1
2,298	432	2,298	432	·21	85,404	2,927	85,255	2,913	8·05
29,884	12,140	27,077	10,960	0 12 5	...	42,207	...	26,336	...
616	307	611	305	0 2 7	4,935	1,473	4,780	1,380	0 19 3
10	6	10	6	0 0 1	4,055	806	3,681	746	0 15 7
776	307	709	276	0 4 9	11,595	1,705	8,579	1,162	0 23 0
332	207	261	182	...	6,984	818	6,133	742	...
310	154	310	154	0 2 5	12,130	895	11,019	849	2 1 13
266	190	248	176	0 1 7	1,486	375	1,385	354	0 8 1

46	47	48	49	50	51	52	53	54	55
CLASS IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS.					CLASS V.—DRUGS, GUMS, SPICES AND PERFUMES.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	90,705	...	79,008	...	8,38,708	37,302	6,29,638	27,562	2 15 10
1,36,962	6,420	1,32,356	6,204	0 4 0	1,54,999	4,025	1,44,636	3,653	0 2 4
18,688	891	18 283	869	3 3 0	7,029	329	6,740	315	1 2 9
29,584	1,386	27,415	1,285	3 13 4	31,351	1,010	30,335	979	4 3 10
7,80,690	29,847	7,70,202	29,446	5 1 5	30,52,768	1,23,067	18,50,478	74,564	12 3 8
Mds.		Mds.			Mds.		Mds.		
5,470	399	5,362	394	1 0 8	9,510	419	9,474	417	1 13 6
Rs.		Rs.			Rs.		Rs.		
30,128	873	30,020	868	7 3 7	6,617	106	6,577	105	1 9 3
34,247	1,076	32,331	1,016	4 9 10	11,782	369	11,154	350	1 9 5
1,28,000	4,000	1,26,684	3,959	4 12 8	39,607	1,238	38,027	1,188	1 7 0
35,699	1,116	35,506	1,108	7 12 8	8,698	272	8,653	271	1 14 4
6,35,078	28,561	5,42,373	24,348	8 5 9	1,39,342	6,220	1,33,614	5,671	2 1 8
27,424	1,290	26,748	1,259	3 8 7	11,447	393	10,698	357	1 6 8
65,910	4,969	13,769	2,459	1 7 0	18,240	970	17,762	955	...
19,429	607	18,849	589	3 6 7	4,795	150	4,795	150	0 13 11
16,362	261	16,362	261	3 10 4	3,696	73	3,696	73	0 13 2
1,25,785	6,462	1,20,107	5,766	6 6 9	44,278	1,450	43,825	1,432	2 5 7
Mds.		Mds.			Mds.		Mds.		
57,189	2,678	55,829	2,617	4 12 10	4,673	213	4,630	211	0 6 4
Rs.		Rs.			Rs.		Rs.		
15,623	735	15,623	735	2 14 8	6,372	299	6,355	298	1 3 0
1,07,687	4,002	1,05,036	3,896	6 14 6	1,01,897	3,417	96,887	3,235	6 5 1
70,483	1,958	69,578	1,933	12 0 2	5,358	239	5,358	239	0 14 9
86,272	2,696	56,512	1,766	5 9 0	59,392	1,856	58,240	1,821	5 11 9
20,273	791	18,294	693	2 6 2	24,763	929	24,763	929	3 3 8
2,90,112	9,066	2,62,912	8,216	13 13 14	1,02,400	3,200	94,912	2,966	13 13 14
1,31,163	4,099	1,29,216	4,038	12·291	27,808	869	27,072	846	2·55
...	64,662	...	49,355	...	4,22,586	18,581	2,78,647	12,308	3 2 8
83,727	2,616	77,984	2,246	7 13 4	19,019	874	18,797	856	1 14 3
11,743	1,581	10,852	1,542	1 2 2	160	525	160	525	0 0 11
47,588	3,076	43,792	2,899	7 0 7	43,464	1,382	38,876	1,247	6 3 11
93,709	3,174	55,272	1,604	...	15,423	517	10,856	369	...
21,974	982	21,956	982	4 1 2	29,336	917	28,975	905	5 6 1
9,976	477	7,716	468	1 2 0	5,940	224	5,845	221	0 13 7

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs	Rs.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	25,872	...	22,325	...	65,59,360	1,58,735	54,71,899	1,31,752	21 4 3
53,762	1,680	44,620	1,394	0 0 11	10,84,147	16,940	10,52,401	16,444	0 10 7
Mds.		Mds.							
1,018	181	668	75	0 4 10	1,27,895	3,981	78,289	2,421	13 8 9
1,301	203	1,301	203	0 7 4	3,11,602	4,853	2,73,242	4,253	38 3 4
32,863	11,981	20,407	7,449	0 5 6	43,98,208	68,722	42,26,176	66,034	27 14 10
675	156	657	154	0 5 1	1,87,310	6,167	1,77,339	5,855	34 8 9
1,289	275	1,268	271	0 12 3	2,55,686	2,607	2,17,757	2,499	52 6 4
3,139	1,326	2,540	1,055	0 14 8	2,04,953	3,290	2,01,476	3,236	28 12 1
2,595	531	2,464	500	0 3 12	7,65,195	11,956	7,46,047	11,657	28 3 7
1,148	138	1,036	120	0 9 1	1,35,258	2,113	1,35,040	2,110	29 10 3
13,680	6,591	8,056	5,344	0 4 15	18,23,839	57,151	17,32,615	54,142	26 11 4
519	256	489	228	0 2 9	1,74,114	5,441	1,61,823	5,056	21 6 3
12,402	775	11,142	696	0 10 4	5,89,707	8,090	5,20,182	9,170	29 17 5
604	118	546	107	0 3 15	86,302	1,349	81,718	1,277	14 12 7
483	67	483	67	0 1 8	95,241	1,461	95,241	1,461	21 9 15
1,285	503	1,098	492	0 2 5	8,339	147	3,125	53	0 2 8
6,836	214	6,319	198	Rs. A. P. 0 8 8	Mds. 138,713	2,081	Mds. 133,444	2,002	11 7 9
2,354	84	2,219	80	0 6 6	Rs. 48,653	1,520	Rs. 43,311	1,510	9 0 6
10,906	340	10,142	316	0 10 8	2,06,017	6,424	2,00,492	6,251	13 3 0
5,261	164	4,766	149	0 13 1	1,38,983	4,339	1,35,871	4,241	23 5 7
20,672	646	20,544	642	2 0 4	1,40,576	4,393	1,31,040	4,095	12 14 5
2,182	68	2,134	66	0 4 5	1,21,087	3,784	1,13,100	3,534	14 12 3
4,384	1,928	4,123	1,789	0 8 6	7,76,640	12,135	7,23,904	11,311	36 12 1
2,207	501	2,186	498	·26	2,19,200	3,425	2,17,664	3,401	20·55
...	43,892	...	20 386	...	66,18,319	1,03,411	43,96,254	68,691	50 13 4
Mds.		Mds.							
11	77	11	77	...	5,03,873	7,873	4,85,213	7,078	0 11 5
907	695	848	585	0 3 9	2,42,755	5,241	1,88,468	4,089	19 10 7
1,676	795	1,541	621	Mds. s. c. 0 9 14	7,12,121	17,149	4,30,359	10,063	69 2 4
521	375	407	334	...	93,130	3,849	5,897	2,488	...
1,135	401	1,124	382	0 8 6	3,07,338	6,506	3,01,264	6,371	55 14 7
794	149	721	134	0 4 3	1,70,461	4,390	1,61,091	4,156	23 7 4

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of Metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
68,99,872	1,64,376	56,17,807	1,36,296	23 5 7	41,14,080	1,28,565	24,77,504	77,422	11 12 9
12,58,508	19,664	12,22,83[illegible]	19,107	0 12 4	1,89,066	5,908	1,81,958	5,686	0 3 8
1,66,417	5,185	11,288	3,425	1 15 5	4,011	125	3,759	117	0 10 5
3,23,025	5,031	2,84,665	4,432	39 12 11	47,748	746	46,858	732	6 8 10
71,55,456	1,18,677	68,75,968	1,14,293	45 6 11	53,89,056	84,204	48,29,120	75,455	31 14 7
2,07,354	6,829	1,97,241	6,513	38 6 9	...	...	...	...	...
2,76,300	2 921	2,62,767	2,812	63 4 1	59,579	616	56,873	575	13 11 ½
2,33,857	3,763	2,30,051	3,704	32 13 4	23,632	372	19,528	308	2 12 7
9,48,974	14,827	9,21,665	14,399	34 13 11	2,95 513	4 801	2,67,217	3,709	10 1 9
1,57,765	2,465	1,57,547	2,462	34 9 3	37,548	587	34,510	540	7 9 2
27,31,566	86,924	23,42,487	73,201	36 0 9	3,81,279	11,915	3,57,552	11,173	5 8 2
22,970	722	16,010	501	2 1 10	6,995	220	5,505	174	0 11 8
7,06,564	10,745	6,77,379	10,415	29 8 0	1,13,219	1,700	54,978	1,561	3 3 3
95,488	1,492	90,649	1,416	16 6 5	16,244	254	15,078	236	2 11 8
95,241	1,461	95,241	1,461	21 9 15	2,834	43	2,834	43	0 10 1
3,33,686	8,326	1,47,[illegible]19	7,583	7 13 11	2,19,305	3,684	2,13,739	3,064	11 6 11
Mds		Mds.			Mds.		Mds.		
148,123	2,222	142,505	2,138	12 4 3	23,316	729	19,567	612	1 10 11
Rs.		Rs.			Rs.		Rs.		
51,041	1,595	50,646	1,582	9 7 6	9,855	308	9,855	308	1 13 5
2,72,[illegible]97	7,917	2,69,454	7,742	17 11 7	1,22,005	2,016	99,257	1,661	6 8 5
1,61,163	4,699	1,58,029	4,600	27 2 6	16,816	263	16,816	263	2 14 3
2,07,232	6,476	1,96,032	6,126	19 4 9	16,320	255	16,320	255	1 9 9
1,34,105	4,058	1,25,880	3,805	16 7 0	1,71,967	2,687	99,312	1,552	12 15 6
10,15,232	15,863	9,46,688	14,792	48 0 11	1,66,272	2,598	1,49,056	2,329	7 9 1
3,00,032	4,688	2,98,112	4,658	28·15	96,832	1,513	96,576	1,509	9·11
80,22,657	1,35,806	56,87,300	95,019	65 12 2	16,96,795	53,025	12,44,668	38,895	14 5 11
5,30,117	8,285	5,11,329	7,489	51 6 3	40,556	633	39,922	623	4 0 2
2,50,899	5,371	1,96,584	4,218	20 9 3	115	257	115	255	Mds. s. c. 0 0 8
7,34,272	17,373	4,52,510	10,287	72 13 10	56,681	1,163	54,815	1,134	Rs. A. P. 8 12 11
1,03,203	4,105	11,543	2,553	...	21,511	367	18,925	311	...
3,25,319	6,872	3,18,745	6,747	59 2 6	33,525	592	29,495	529	5 7 7
1,75,849	4,495	1,66,479	4,261	24 3 10	3,974	64	3,912	63	0 9 1

No. IV.

the several municipalities in the Punjab during the year ending 31st March 1920.
taxation per head of population—continued.

III of 1911.

76	77	78	79	80	81	82	83	84
Class IX—Miscellaneous.						Incidence of taxation.		
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Composition for octroi.	Class I (net collections).	Total octroi (net collections).	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs A. P.	
...	2,59,559	...	1,82,869	...	50 0 0	1 13 7	4 14 0	
50,660	1,086	50,537	1,084	0 0 8	...	1 8 2	3 7 3	
3,576	111	2,811	87	0 7 10	Rs. 10,525	0 13 9	1 13 4	
6,814	319	6,469	303	0 14 6	...	1 7 7	2 13 6	
9,97,424	42,058	9,48,191	39,932	6 4 3	1,330	1 9 9	4 2 5	
...	...	...	...	...	...	1 2 4	2 13 9	
...	...	...	...	...	...	1 9 6	2 13 1	
19,545	633	19,257	596	2 12 0	...	1 2 5	2 6 1	
35,007	547	34,756	543	1 5 0	...	0 14 9	1 15 7	
8,102	253	7,694	236	1 11 0	11,888	1 3 11	2 6 4	
2,44,331	8,385	2,41,761	8,112	3 11 8	415	0 8 5	0 15 8	
7,989	250	7,989	250	1 0 11	...	0 11 2	1 14 7	
...	...	...	...	...	...	...	...	
...	...	...	...	...	6,742	0 11 1	1 3 6	
...	...	...	...	...	6,461	0 15 6	1 7 0	
...	...	...	...	...	...	1 3 5	2 7 0	
Mds. 8,537	384	Mds. 8,311	327	0 11 5	...	0 13 7	1 10 1	
...	...	...	...	...	...	0 9 6	1 3 10	
Rs. 21,009	493	Rs. 21,009	493	1 6 1	...	0 14 6	2 3 9	
...	...	...	...	...	...	1 1 3	2 8 1	
8,000	125	8,000	125	0 12 7	...	0 15 9	2 4 6	
54	1	54	1	...	...	0 12 10	1 13 7	
1,16,160	2,440	1,12,940	2,355	5 11 9	...	1 2 6	3 6 6	
...	...	...	...	...	...	0 14 5	2 5 8	
...	...	...	...	...	8,760	1 11 8	4 10 2	
14,944	466	14,337	463	1 7 0	...	1 5 3	2 10 7	
...	...	...	...	...	...	0 11 9	1 9 4	
17,559	781	17,012	762	2 11 9	...	2 12 5	5 11 11	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	2 0 1	3 15 10	
...	...	...	...	...	...	0 10 7	1 8 0	

FORM

Statement showing the quantity or value of the principal articles imported into, and taxed by the average consumption or expenditure per head, and the incidence of

UNDER ACT

1	2	3	4	5	6	7	9	9	10	11	12	13	14	15
Division.	District.	Serial No. of Municipality.	NAME OF MUNICIPALITY.	Population.	GRAIN.					REFINED SUGAR.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption p r head of population.
					Mds.	Rs.	Mds.	Rs.	Mds. s c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
MULTAN.	MONTGOMERY.	74	Montgomery	8,129	262,966	16,070	80,121	6,297	9 34 3	20,417	6,913	19,542	6,316	...
		75	Kamalia ...	8,237	86,267	2,835	54,358	1,807	6 23 15	4,694	2,347	4,198	2,099	0 20 6
		76	Pakpattan ...	7,912	36,022	1,710	31,425	1,518	3 38 13	20,584	1,736	19,925	1,712	2 8 3
	JHANG.	77	Jhang-*cum*-Maghiana.	25,914	177,772	10,684	174,326	10,473	6 29 1	4,048	2,114	4,046	2,113	0 6 4
		78	Chiniot ...	14,085	137,434	6,374	119,230	5,889	8 18 10	3,639	2,047	3,543	1,993	0 10 1
	MULTAN.	79	Multan ...	99,943	763,467	50,044	759,343	40,849	7 25 15	41,859	20,929	40,590	20,294	0 16 5
		80	Shujabad ...	6,334	75,759	3,665	52,927	3,120	8 10 7	5,297	1,085	5,046	926	0 31 14
	MUZAFFARGARH.	81	Muzaffargarh	4,387	22,927	2,381	22,154	2,318	5 2 0	955	496	955	496	0 8 11
		82	Khangarh ...	3,350	29,884	1,886	24,818	1,560	7 16 5	2,725	1,022	2,640	991	0 31 8
		83	Alipur ...	3,312	32,097	2,506	28,820	2,256	8 28 1	1,053	328	1,022	319	0 12 5
		84	Leiah ...	8,173	58,344	3,678	56,378	3,543	6 35 15	2,574	745	2,324	675	0 11 6
		85	Karor ...	3,503	24,329	1,407	23,201	1,337	6 24 15	845	626	841	624	0 9 10
	DERA GHAZI KHAN.	86	D. G. Khan	16,853	229,941	13,167	226,644	13,002	13 17 15	12,771	5,588	10,027	4,387	0 23 10
		87	Jampur ...	6,517	72,509	3,408	65,786	3,078	10 3 12	2,225	973	1,804	789	0 11 1
		88	Dajal ...	6,893	43,747	1,482	39,907	1,362	5 31 9	1,040	325	848	265	0 4 15
		89	Rajanpur ...	3,704	32,684	1,719	32,127	1,692	8 26 15	619	276	609	271	0 6 9
		9	Mithankot ...	2,589	20,576	831	20,352	819	7 34 7	1,445	478	1,139	371	0 17 10

16	17	18	19	20	21	22	23	24	25
Unrefined sugar.					Ghi.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
54,484	4,885	49,229	3,841	6 2 4	4,131	5, 46	2,281	2,850	0 11 4
3,616	452	3,000	375	0 14 9	750	947	734	927	0 3 9
16,888	642	15,428	590	1 15 2	32,960	1,321	31,579	1,278	3 15 10
9,433	1,308	8,958	1248	0 13 13	4,052	3,805	4,036	3,762	0 6 3
8,707	974	8,698	971	0 24 11	2,657	2,491	2,557	2,397	0 7 4
48,450	6,056	45,912	5,739	0 18 9	16,983	21,228	16,133	20,167	0 6 7
1,931	909	1,125	833	0 7 2	1,102	1,380	1,011	1,266	0 6 6
1,412	124	1,462	124	0 13 5	636	753	662	749	0 6 1
2,113	298	1,917	271	0 22 14	375	291	343	267	0 4 2
2,609	317	2,866	287	0 28 9	673	444	652	428	0 7 14
8,451	1,285	7,924	1,198	0 38 13	710	1,917	657	1,779	0 8 3
3,663	539	3,618	532	1 1 5	223	572	217	550	0 2 8
26,599	4,987	20,515	3,846	1 8 11	2,416	2,416	2,301	2,301	0 5 7
5,816	1,091	5,447	1,021	0 33 7	762	952	672	840	0 4 2
3,603	562	3,216	502	0 18 11	641	801	609	761	0 3 9
1,361	328	1,302	316	0 14 1	339	339	339	339	0 3 11
2,987	439	2,597	385	1 0 2	448	448	412	412	0 6 6

26	27	28	29	30	31	32	33	34	35
CLASS I. - INCLUDING GRAIN, SUGAR, GHI AND ARTICLES USED AS FOOD AND DRINK FOR MEN AND ANIMALS.					CLASS II.—ANIMALS FOR SLAUGHTER.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	49,431	...	30,880	...	...	1,340	...	1,311	...
141,014	8,396	107,951	6,969	13 4 4	1,258	118	1,258	118	0 2 5
...	7,547	...	7,074	...	...	242	...	242	...
312,846	28,186	338,430	87,804	13 2 7	45,815	1,403	45,815	1,403	1 12 3
245,923	19,751	226,494	17,921	16 3 4	51,261	2,403	51,261	2,403	3 10 3
1,291,692	1,77,184	1,239,859	1,57,904	12 19 11	5,38,476	8,078	5,38,476	8,078	5 6 9
...	10,090	...	9,130	8 8 10	29,184	228	29,184	2 8	4 9 9
30,104 Rs. 1,396	7,421	29,296 Rs. 1,306	7,348	6 27 2 Rs. 0 4 9	No. 5,053 40,424	560	No. 4,912 39,296	547	No. 1 8 15 4
47,754 Rs. 29,755	5,756	42 375 Rs. 26,874	5,255	12 26 0 Rs. 8 0 4	No. 2,095 16,760	131	No. 2,095 16,760	131	6 5 0 1
43,156 Rs. 25,604	5,718	39,584 Rs. 22,273	5,333	11 38 1 Rs. 6 14 7	No. 1,568 7,840	98	No. 1,568 Rs. 7,840	98	2 5 10
103,329	10,945	100,575	10,376	12 12 4	9,429	295	9,429	295	1 2 6
36,122	3,978	34,930	3,876	9 38 14	2,050	67	2,050	67	0 9 4
450,262	40,745	434,718	37,403	25 31 13	Heads. 15,157	1,268	Heads. 15,157	1,268	Head 1
174,395	11,543	166,485	10,765	25 21 14	Heads. 5,367	314	Heads. 5,367	314	Heads. 0·82
96,549	5,470	89,861	5,120	13 1 7	7,166	224	7,166	224	1 0 8
67,107	4,874	66,736	4,793	18 0 11	8,160	255	8,160	255	2 3 3
49,232	4,006	47,952	3,719	18 20 14	4,448	139	4,448	139	1 11 6

36	37	38	39	40	41	42	43	44	45
Oil.					Class III.—Including oil and oil seeds and articles used for fuel, lightin g and w ashing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per h ead of population.
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
2,097	489	1,914	398	0 9 7	...	3,980	...	1,804	...
400	150	376	141	0 1 13	97,363	603	95,777	514	11 25 2
2,535	88	1,285	46	0 2 7	...	1,020	...	875	...
847	825	804	785	0 1 4	120,905	8,200	117,692	6,791	4 21 2
1,308	409	1,302	407	0 3 11	123,794	2,368	123,538	,328	8 30 13
41,254	10,313	23,010	5,752	0 9 5	1,824,957	57,293	1,619,745	46,974	16 13 13
169	63	—251	—94	...	53,208	1,897	52,036	1,558	8 8 10
Rs. 959	63	Rs. 5,776	204	Rs. 1 5 1	5,867 Rs. 23,359	1,932	5,886 Rs. 17,918	1,702	Rs. 4 1 4 Mds. 1 13 3
882 Rs. 6,662	214	869 Rs. 6,562	211	0 10 6 Rs. 1 15 4	20,789 Rs. 19,540	815	20,654 Rs. 19,440	807	6 6 10 Rs. 5 12 10
24	4	...	...	...	20,379 Rs 8,963	632	19,935 Rs. 8,939	621	6 0 12 Rs. 2 1 10
391	398	355	352	0 1 12	16,347	1,431	14,254	1,307	1 29 12
207	116	206	116	0 2 5	2,434	327	2,483	327	0 28 6
1,329	498	900	337	0 2 2	212,238	8,662	181,717	,5 1	10 31 5
461	202	461	202	0 2 13	24,895	1,180	23,429	1,009	8 23 13
...	...	...	...	...	13,387	617	371	65	0 2 2
52	20	18	7	0 0 3	16,145	539	12,305	39	3 12 14
71	27	66	25	0 1 0	35,760	722	33,936	506	13 4 5

46	47	48	49	50	51	52	53	54	55
CLASS IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS.					CLASS V.—DRUGS, GUMS, SPICES AND PERFUMES.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
64,978	2,285	59,942	2,072	...	48,032	1,088	47,349	1,065	5 13 2
37,674	1,766	37,100	1,741	...	11,200	508	10,808	483	1 4 10
33,868	1,074	31,096	987	3 14 10	6,070	208	6,032	202	0 12 2
1,86,328	8,741	1,83,515	8,609	7 1 4	57,757	2,697	55,841	2,616	2 2 6
1,97,982	9,280	1,92,301	9014	13 10 5	68,096	2,683	65,078	2,584	4 9 4
7,34,311	31,818	7,12,041	30,866	7 2 9	4,29,704	15,844	3,86,858	14,830	3 14 4
36,869	1,167	34,595	1,094	5 7 3	20,611	647	19,292	605	3 0 9
33,512 No. 119,770	1,510	30,615 No. 119,770	1,415	6 15 8 No. 27	433	213	389	211	0 1 5
6,063 No. 552,061	313	6,063 No. 552,061	313	1 12 11 No. 165	16,357	512	16,252	507	4 13 8
No. 664,346 10,146	619	No. 664,346 Rs. 9,719	605	No. 201 Rs. 2 14 11	7,523	118	7,523	118	2 4 4
20,254	836	19,325	804	2 5 10	13,921	448	13,156	425	1 9 9
2,966	355	2,966	355	0 13 7	8,237	264	8,237	264	2 5 7
81,762	4,525	72,858	4,110	4 5 2	48,681	2,282	40,507	1,899	2 15 11
20,942	654	20,870	652	3 3 3	11,750	541	11,460	528	1 12 2
14,387	674	14,387	674	2 1 5	20,384	637	20,384	637	2 15 4
15,005	333	14,985	332	4 0 9	4,320	231	3,321	188	0 14 4
9,889	326	9,789	321	3 12 6	11,120	537	6,598	325	2 8 9

56	57	58	59	60	61	62	63	64	65
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
...	808	...	778	...	3,82,537	12,996	1,99,906	9,453	24 9 6
524	131	504	126	0 2 7	2,25,792	3,418	2,08,640	3,150	25 5 3
5,300	228	4,935	212	0 9 11	74,148	4,189	63,341	3,852	8 0 1
Mds. 3,402	1,351	Mds. 2,906	1,194	Mds. s. c. 0 4 8	7,69,537	21,785	7,38,053	20,820	28 7 8
Mds. 1,686	570	Mds. 1,123	448	0 3 3	5,07,187	7,924	4,92,919	7,692	34 15 3
2,73,516	6,984	2,54,180	6,380	Rs. A. P. 2 8 11	57,66,225	90,097	41,13,283	64,269	41 7 1
Mds. 1,075	304	Mds. 937	277	Mds. s. c. 0 5 15	3,44,982	5,414	3,19,548	4,563	50 7 2
7,742	242	7,742	242	Rs. A. P. 1 12 3	1,68,594	4,563	1,50,424	4,169	34 4 7
205	156	205	153	0 1 0	2,84,934	4,453	2,40,559	3,727	71 12 11
Mds. 1,199		Mds. 1,176		Mds. s. c. 0 14 1					
Mds. 6,297	312	Mds. 6,297	297	1 36 1	2,46,345	3,834	2,33,618	3,636	70 8 7
3,711		3,207		0 15 6					
Mds. 973	255	Mds. 873	227	0 4 4	2,16,292	4,371	1,92,020	4,333	23 7 11
Mds. 288	136	Mds. 283	134	0 3 4	1,53,424	3,123	1,12,251	2,214	32 0 8
Mds. 4,126	1,403	Mds. 2,855	1,023	0 6 12	9,64,216	15,066	8,24,163	12,878	48 14 5
1,929	662	404	183	0 2 8	2,97,745	4,653	2,60,162	4,065	39 14 9
950	219	771	180	0 4 8	1,21,088	3,784	87,552	2,736	12 11 3
455	197	434	188	0 4 11	1,24,603	3,150	1,19,352	3,027	32 3 7
1,082	258	972	243	0 15 0	2,00,109	3,141	1,62,754	2,664	62 13 10

66	67	68	69	70	71	72	73	74	75
Class VII.—Including cloth piece-goods, articles of clothing and manufactured articles of dress.					Class VIII.—Metals and articles of metal.				
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
3,76,228	14,651	2,42,217	11,065	29 12 9	62,399	1,834	56,649	1,585	6 15 6
2,34,120	3,570	2,16,712	3,297	27 0 10	11,424	357	8,480	265	1 0 6
...	4,343	...	3,907	...	41,376	1,293	29,306	916	3 11 3
8,84,626	25,402	8,46,227	24,222	32 10 6	6,91,190	20,604	3,63,380	10,455	14 0 4
5,95,719	9,308	5,75,250	8,988	40 13 6	89,506	1,399	85,810	1,341	6 1 6
80,49,155	1,25,768	63,39,214	92,874	63 14 0	7,29,840	22,807	6,12,700	19,147	6 2 9
3,45,404	5,421	3,19,780	5,018	50 7 9	9,047	288	8,737	278	1 6 1
1,85,566	5,244	1,66,921	4,837	38 0 9	13,504	522	11,777	455	2 10 11
2,90,566	4,541	2,46,191	3,902	73 7 10	4,985	156	4,985	156	1 7 10
2,64,165	4,128	2,51,118	3,924	75 13 2	6,370	99	5,349	83	1 9 10
2,30,170	5,095	2,05,706	4,555	25 2 8	78,589	298	78,188	292	9 9 1
1,55,330	3,170	1,16,847	2,261	33 5 8	1,735	28	1,735		0 7 11
11,20,055	17,140	9,69,947	14,638	57 8 10	78,119	2,441	45,868	1,433	2 11 6
3,54,032	5,532	3,04,563	4,759	46 11 9	8,979	140	8,840	138	1 5 8
1,28,480	4,015	94,944	2,967	13 12 4	1,170	37	1,170	37	0 2 9
1,44,542	3,652	1,38,369	3,503	37 5 8	2,401	37	2,368	36	0 10 3
2,22,065	3,574	1,92,698	3,166	74 6 10	3,014	47	2,779	43	2 1 1

No. IV.

the several municipalities in the Punjab during the year ending 31*st March* 1920,

taxation per head of population—concluded.

III OF 1916.

76	77	78	79	80	81	82	83	84
CLASS IX.—MISCELLANEOUS.						INCIDENCE OF TAXATION.		
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Composition for octori.	Class I (net collections).	Total octroi (net collections).	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	
57,995	2,225	54,093	2,103	6 10 6	92	38,880	52,755	
17,312	540	13,216	537	1 9 7	...	Rs. A. P. 0 13 7	Rs. A. P. 1 11 4	
...	...	...	...	...	...	Rs. 7,074	Rs. 14,415	
83,524	2,678	82,742	2,654	3 3 1	...	...	...	
18,068	495	17,854	482	1 4 3	...	Rs. A. P. 1 4 4	Rs. A. P. 3 3 8	
13,80,817	45,565	8,66,728	32,523	8 11 8	1,433	1 9 5	4 2 3	
9,908	314	9,908	314	1 9 0	...	1 7 1	2 14 9	
3,328	154	3,328	154	0 12 2	1,205	1 10 10	4 2 1	
3,745	59	3,705	58	1 1 8	200	1 9 1	3 6 10	
...	...	...	...	...	...	1 9 9	3 5 6	
...	...	...	...	...	...	1 4 4	2 3 9	
...	...	...	...	...	...	1 1 8	2 1 5	
44,360	1,386	42,724	1,335	2 8 7	...	2 3 6	4 0 3	
9,011	282	9,011	282	1 6 1	...	1 10 5	2 13 9	
...	...	...	...	...	...	0 11 11	1 7 0	
4,741	148	4,277	134	1 2 6	...	1 4 8	2 8 11	
13,136	412	11,986	375	4 10 1	...	1 7 0	3 6 7	

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APPENDIX E.

Statement showing the constitution of the Notified Areas in the Punjab during the year 1919-20.

Name of District.	Serial No. of notified area.	Name of notified area.	Act under which constituted.	Population within municipal limits (Census of March 1911).	Number of members of committee								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Hissar ...	1	Fatehabad ...	The Punjab Municipal Act III of 1911.	2,219	1	4	...	5	1	4	...	5	10	...	90	82·5	84	
	2	Tohana ...		6,642	2	3	...	5	3	2	1	4	6	...	61	75	67	
	3	Budhlada ...		5,000	3	3	...	6	3	3	...	6	10	...	63	80	72	
	4	Dabwali Mandi ...		1,485	3	3	...	6	3	3	...	6	13	...	80	74	77	
	5	Jakhal ...		800	2	3	...	5	2	3	1	4	9	...	100	85	92	
Rohtak ...	6	Mehm ...		7,097	1	3	...	4	1	3	...	4	11	...	100	88	90	
Gurgaon ...	7	Farrukhnagar ...		3,136	1	3	...	4	1	3	...	4	8	...	75	100	94	
	8	Sohna ...		5,062	2	2	...	4	2	2	...	4	9	...	100	100	100	
	9	Hidyatpur Chhaoni		5,461	2	2	...	4	2	2	1	3	8	...	100	100	100	
	10	Nuh ...		3,309	1	3	...	4	1	3	...	4	8	...	100	83	88	
	11	Hathin ...		3,163	1	3	...	4	1	3	...	4	9	1	100	92	92	
Karnal ...	12	Kaithal Mandi ...		140	1	2	...	3	1	2	...	3	13	...	84·6	92·3	96·1	
	13	Ladwa ...		2,756	2	3	...	5	2	3	...	5	13	...	50	66·32	71·5	
	14	Karnal Civil Station		943	2	1	...	3	3	...	3	...	5	...	48	...	48	
Ambala ...	15	Kalka ...		5,983	3	3	...	6	3	3	2	4	15	...	1·7	2·3	4·0	
	16	Kharar ...		3,255	...	6	...	6	...	6	1	5	23	...	...	89	89	
Kangra ...	17	Kangra ...		3,620	1	2	...	3	1	2	...	3	14	...	100	100	100	
	18	Palampur ...		598	2	2	...	4	2	2	...	4	10	...	100	100	100	
	19	Nurpur ...		3,916	1	2	...	3	1	2	...	3	9	...	100	100	100	
Hoshiarpur ...	20	Hariana ...		5,395	1	5	...	6	1	5	...	6	15	...	67	80	73	
	21	Gurhdiwala ...		5,093	1	5	...	6	1	5	...	6	12	5	33	68	62	
	22	Una ...		3,899	2	4	...	6	2	4	...	6	15	...	87	75	79	
	23	Anandpur ...		4,029	1	4	...	5	1	4	...	5	23	...	69	69	69	

Statement showing the constitution of the Notified Areas in the Punjab during the year 1919-20—continued.

Name of District.	Serial No. of notified area.	Name of notified area.	Act under which constituted	Population within municipal limits (Census of March 1911).	Number of members of committees.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Hoshiarpur—*concld.*	24	Mukerian ...		2,802	2	4	...	6	2	4	...	6	15	...	87	73	78	
	25	Dasuya ...		5,921	2	4	...	6	2	4	...	6	12	...	79	71	74	
	26	Miani ...		4,870	1	5	...	6	1	5	...	6	8	...	12	70	60	
	27	Khanpur ...		2,523	1	3	...	4	1	3	...	4	13	1	100	67	75	
Jullundur ...	28	Alawalpur ...		3,568	...	4	...	4	...	4	...	4	14	...	...	87·5	87·5	
	29	Nawashahr ...		4,475	1	4	...	5	1	4	...	5	12	...	100	100	100	
Ludhiana ...	30	Khanna ...		3,319	2	3	...	5	2	3	...	5	10	...	95	90	92	
Ferozepore ...	31	Kaisar Ganj Abohar		5,592	3	9	...	12	3	9	...	12	26	...	76·92	74·79	75·32	
	32	Giddarbaha Mandi ...		1,430	2	9	...	11	2	9	...	11	17	...	85·29	67·97	71·12	
	33	Guru Harsahai Mandi		208	2	3	...	5	2	3	...	5	13	...	100	53	72	
	34	Buchhcho ...		212	2	4	...	6	2	4	...	6	5	...	70	85	80	
	35	Dharmkot ...		5,859	2	3	...	5	2	3	...	5	14	...	75	78·57	77·14	
	36	Jalalabad ...		4,932	3	2	...	5	3	2	...	5	19	...	84·2	89·4	86·3	
Lahore ...	37	Patti ...		7,987	2	5	...	7	2	5	...	7	14	...	78·5	68·3	72·4	
	38	Padhana ...		4,587	1	5	...	6	1	5	...	6	4	...	100	60	67	
	39	Pattoki Mandi ...		1,880	1	4	...	5	1	4	...	5	16	...	100	80	84	
	40	Khudian ...		2,992	2	3	...	5	2	3	...	5	8	...	68·7	45·8	80	
	41	Baghbanpur and Bhogiwal.		6,993	1	8	...	9	1	8	...	9	15	...	93	65·8	68·8	
	42	Ichra ...		5,904	1	4	...	5	1	4	...	5	13	...	100	80	83	
Amritsar ...	43	Ramdas ...	Act III of 1911.	4,302	1	2	...	3	1	2	1	2	21	...	30	100	70	
	44	Majitha ...		5,223	1	4	...	5	1	4	...	5	11	...	90	36	45	
	45	Jandiala ...		6,959	1	5	...	6	1	5	...	6	10	...	100	76	80	
	46	Tarn Taran ...		4,260	1	6	...	7	1	6	...	7	15	...	78	88	84	
Gurdaspur ...	47	Sri Gobindpur ...		3,150	1	4	...	5	1	4	...	5	10	2	80	77·5	78	
	48	Sujanpur ...		5,512	2	3	...	5	2	3	...	5	13	...	100	92·3	95·4	
	49	Dhariwal ...		5,000	5	5	...	5	...	5	2	3	16	5	...	75	75	

	50	Daska ...	The Punjab Municipal	6,046	1	5	...	6	1	5	...	6	11	...		100	74	79
	51	Jamke ...		3,542	...	5	...	5	...	5	...	5	13	...		...	89	89
	52	Mitranwali ...		3,183	...	5	...	5	...	5	...	5	15		4	...	87	87
	53	Begowala ...		3,768	...	3	...	3	...	3	...	3	11	...		...	88	88
	54	Sambrial ...		6,198	...	5	...	5	...	5	...	5	11	...		...	89	89
	55	Bhopalwala ...		3,336	...	3	...	3	...	3	...	3	10	...		...	100	100
Sialkot ...	56	Sahowala ...		3,558	...	4	...	4	...	4	...	4	13		3	...	83	83
	57	Chawinda ...		4,486	1	4	...	5	1	4	...	5	13	...		100	75	80
	58	Zafarwal ...		3,633	...	5	...	5	...	5	...	5	25		2	...	76	76
	59	Kalaswala ...		2,915	...	4	...	4	...	4	...	4	9	...		...	89	89
	60	Narowal ...		4,464	...	4	...	4	...	4	...	4	12	...		...	79	79
	61	Badomalli ...		2,815	1	2	...	3	1	2	...	3	7		3	100	71	81
	62	Daud ...		3,491	1	2	...	3	1	2	...	3	9	...		100	83	89
	63	Hafizabad ...		6,905	1	7	...	8	1	7	...	8	10	...		100	86	80
	64	Pindi Bhattian ...		3,632	...	6	...	6	1	5	...	6	6	...		100	67	87
	65	Sohdra ...		4,401	...	5	...	5	...	5	...	5	12	...		...	100	100
	66	Kila Didar Singh ...		2,210	1	3	...	4	1	3	...	4	9	...		100	100	100
Gujranwala ...	67	Ramnagar ...		5,256	1	4	...	5	1	4	...	5	18	...		100	100	100
	68	Akalgarh ...		3,943	1	5	...	6	1	5	...	6	11	...		100	100	100
	69	Shahkot ...		1,054	2	2	...	4	2	2	...	4	6	...		75	50	62·5
	70	Sangla ...		3,113	...	6	...	6	1	5	...	6	10	...		80	82	81
	71	Nankana Sahib ...		2,484	1	3	...	4	1	3	...	4	8	...		88	88	88
	72	Khangah Dogran ...		1,267	1	4	...	5	1	4	...	5	7	...		100	82·14	85·7
Sheikhupura ...	73	Chuhar Kana Mandi		1,000	1	4	...	5	1	4	1	4	9	...		55·5	86·1	80
	74	Sheikhupura ...		2,255	2	3	...	5	2	3	1	4	3	...		100	100	100
	75	Shadiwal ...		6,582	1	3	...	4	1	3	...	4	4	...		75	83	88
Gujrat ...	76	Lala Musa ...		1,287	2	4	...	6	3	4	1	5	14	...		60·71	89·28	79·76
	77	Pindi Baha-ud-Din		*	3	3	...	6	3	3	...	6	5	...		3·0	2·0	5·0
	78	Shahpur Civil Station		3,131	3	...	...	3	3	...	...	3	5	...		100	...	100
	79	Shahpur Town ...		5,608	1	4	...	5	1	4	...	5	8	...		100	62·50	70
	80	Bhalwal Mandi ...		1,629	2	4	...	6	2	4	...	6	16	...		84·37	64	71
Shahpur ...	81	Sillanwali ...		990	2	4	...	6	2	4	...	6	13	...		100	68·46	75·64
	82	Phularwan ...		866	1	2	...	3	1	2	...	3	18	...		100	100	100
	83	Nurpur ...		4,770	1	4	...	5	1	4	...	5	13	...		46	92·50	90

Statement showing the constitution of the Notified Areas in the Punjab during the year 1919-20—concluded.

•Name of District.	Serial No. of notified area.	Name of notified area.	Act under which constituted	Population within municipal limits (Census of March 1911).	Number of members of committee								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Jhelum ...	84	Chakwal ...	The Punjab Municipal Act III of 1911.	6,400	5	4	...	9	5	4	...	9	10	...	84	70	77·75	
Attock ...	85	Hasban Abdal ...		4,254	2	4	...	6	2	4	...	6	7	...	100	71	77	
	86	Civil Bazar, Campbellpur.		2,089	3	4	...	7	3	4	2	5	9	...	59·25	88·88	76·19	
	87	Attock ...		842	1	3	...	4	1	2	...	4	2	...	50	83·3	75	
	88	Fatehjang ...		3,889	2	4	...	6	2	4	...	6	11	1	3	2	5	
	89	Talagang ...		7,067	2	3	...	5	2	3	...	5	5	...	80	100	100	
Rawalpindi ...	90	Gujar Khan ...		3,074	3	3	...	6	3	3	...	6	7	5	2	3	5	
Montgomery ...	91	Okara ...		1,691	2	5	...	7	3	4	...	7	15	...	51	87	75	
	92	Chichawatni Road ...		208	3	1	...	4	3	1	1	3	7	...	57	100	75	
Lyallpur ...	93	Toba Tek Singh ...		3,009	2	2	...	4	2	2	...	4	7	7	...	62·0	50·0	
	94	Chak Jhumra ...		2,276	3	2	...	5	3	2	...	5	7	...	85·0	85·0	85·0	
	95	Jaranwala ...		1,723	2	3	...	5	2	3	...	5	10	...	100	·73	·84	
	96	Tandlianwala ...		1,500	2	4	...	6	2	4	1	5	8	...	92·0	87·0	89·0	
	97	Samundri ...		937	3	2	...	5	3	2	...	5	7	...	95 0	57·0	80·0	
Jhang ...	98	Shorkot ...		5,668	1	4	...	5	1	4	...	5	10	...	100	82·20	86	
	99	Ahmadpur Sayal ...		5,493	2	4	...	6	2	4	...	6	4	...	100	75	83·33	
Multan ...	100	Kahror ...		5,629	2	3	...	5	2	3	...	5	28	...	92·86	76·19	83·56	
	101	Jalalpur ...		5,335	1	3	...	4	1	3	...	4	12	...	100	91·66	68·75	
	102	Tulamba ...		2,958	2	2	...	4	2	2	...	4	10	...	90	100	85	
	103	Duniapur ...		2,224	1	3	...	4	1	3	...	4	10	...	100	7·66	82·5	
	104	Jahanian* ...		*	...	5	...	5	4	1	1	4	9	...	60·2	80·1	73·2	
	105	Mian Chanu* ...		*	...	5	...	5	3	2	1	4	12	...	91·7	70·8	83·3	
	106	Khanewal* ...		*	4	1	...	5	4	1	1	4	14	..	62·5	21·41	83·92	
Muzaffargarh ...	107	Kot Adu ...		4,175	2	5	...	7	2	5	...	7	16	1	94	75	80	
		Total ...		375,360	155	396	...	551	167	384	22	529	1,213	40	...	...	...	

*Figures relating to population not available.

APPENDIX F.

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1919-20.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Hissar ...	1	Fatehabad ...	2,219	1,254	1,510	187	1,697	...	1,697	2,951	0 10 11	0 12 3	1,424	289	1,713	1,238
	2	Tohana ...	6,642	733	1,478	5	1,483	...	1,483	2,216	0 3 7	0 3 7	1,355	568	1,923	293
	3	Budhlada ...	5,000	7,125	2,090	5,076	7,166	...	7,166	14,291	0 6 8	1 6 11	2,314	4,571	6,885	7,406
	4	Dabwali Mandi ...	1,485	17,831	3,355	3,703	7,058	...	7,058	24,889	2 4 1	4 12 0	11,659	...	11,659	13,230
	5	Jakhal ...	800	11,392	1,347	4,646	5,993	...	5,593	17,385	1 11 0	7 8 0	4,966	1,475	6,441	10,944
Rohtak ...	6	Mehm ...	7,097	1,787	1,567	218	1,785	...	1,785	3,572	0 3 6	0 4 0	1,543	347	1,890	1,682
	7	Farrukhnagar ...	3,136	783	2,309	584	2,893	...	2,893	3,676	0 11 9	0 14 9	3,068	...	3,068	608
	8	Sohna ...	5,062	466	2,667	451	3,118	...	3,118	3,584	0 8 5	0 9 10	2,638	...	2,638	946
Gurgaon ...	9	Hidayatpur Chhaoni ...	5,461	536	1,673	818	2,491	...	2,491	3,027	0 4 11	0 7 4	2,643	...	2,643	384
	10	Nuh ...	3,309	942	1,080	65	1,145	...	1,145	2,087	0 5 3	0 5 6	1,374	...	1,374	713
	11	Hathin ...	3,163	1,607	1,275	43	1,318		1,318	2,925	0 6 5	0 6 8	1,224	...	1,224	1,701
	12	Kaithal Mandi ...	140	9,794	1,169	3,157	4,326	2	4,328	14,122	8 5 7	30 14 5	2,234	...	2,234	11,888
Karnal ...	13	Karnal Civil Station ...	943	862	2,029	76	2,105	...	2,105	2,967	2 2 5	2 3 0	2,739	...	2,739	228
	14	Ladwa ...	2,756	1,574	3,311	670	3,981	295	4,276	5,850	1 3 3	1 7 1	4,736	...	4,736	1,114
Ambala ...	15	Kalka ...	5,958	5,225	9,476	4,387	13,863	...	13,863	19,088	1 9 5	2 5 2	12,093	2,822	14,920	4,168
	16	Kharar ...	3,255	3,207	6,665	763	7,428	...	7,428	10,635	2 0 9	2 4 6	6,051	...	6,051	4,584

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1919-20—continued.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 6) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Kangra ...	17	Kangra ...	3,620	1,283	1,800	1,199	2,999	...	2,999	4,282	0 7 11	0 13 3	2,975	145	3,120	1,162
	18	Palampur ...	598	793	652	181	833	...	833	1,626	1 1 5	1 6 3	689	438	1,127	498
	19	Nurpur ...	3,916	1,651	1,663	581	2,244	93	2,337	3,988	0 6 9	0 9 2	2,251	773	3,024	964
Hoshiarpur ...	20	Hariana ...	5,395	4,313	2,876	83	2,959	25	2,984	7,297	0 8 6	0 8 9	4,538	45	4,583	2,714
	21	Garhdiwala ...	3,093	2,258	1,284	635	1,919	...	1,919	4,177	0 6 8	0 9 11	2,020	...	2,020	2,157
	22	Una ...	3,899	1,749	3,150	1,180	4,330	...	4,332	6,079	0 13 2	1 2 1	1,970	2,210	4,180	1,899
	23	Anandpur ...	4,029	33	3,752	892	4,644	29	4,673	4,706	0 14 11	1 2 5	2,040	...	2,040	2,666
	24	Mukerian ...	2,802	583	2,445	119	2,664	18	2,582	3,165	0 14 0	0 14 8	2,456	...	2,456	709
	25	Dasuya ...	5,921	3,159	3,590	649	4,239	...	4,239	7,398	0 9 8	0 11 5	3,543	...	3,543	3,855
	26	Miani ...	4,870	1,525	1,190	82	1,272	11	1,283	2,808	0 3 10	0 4 2	1,894	31	1,925	883
	27	Khanpur ...	2,523	624	1,215	116	1,331	22	1,353	1,977	9 7 8	0 8 5	1,276	...	1,276	701
Jullundur ...	28	Alawalpur ...	3,563	551	1,696	147	1,843	23	1,866	2,417	9 7 7	0 8 3	1,793	...	1,793	624
	29	Nawashahr ...	4,475	4,636	2,107	986	3,093	...	3,093	7,729	0 7 6	0 11 1	3,821	3,022	6,843	886
Ludhiana ...	30	Khanna ...	3,319	1,069	3,603	2,016	5,619	...	5,619	6,688	1 1 4	1 11 1	5,817	...	5,817	871
	31	Kaisar Ganj Abohar ...	5,592	90,520	...	55,912	55,912	8,469	64,381	1,54,91	...	9 15 11	44,369	...	44,369	1,10,532
	32	Giddarbaha Mandi ...	1,430	11,387	...	19,082	19,082	48	19,130	30,517	...	13 5 6	15,168	...	15,168	15,349

Ferozepore ...	33	Guru Harsahai Mandi	208	2,166	...	2,578	2,573	88	2,661	4,827	...	12	5	11	1,750	...	1,750	3,077
	34	Buchhcho ...	212	1,479	...	2,000	2,000	...	2,000	3,479	...	9	6	11	1,197	...	1,197	2,282
	35	Dharmkot ...	5,859	6,334	3,935	1,029	4,964	3	4,967	11,301	0 10 9	0	13	7	3,657	...	3,657	7,644
	36	Jalalabad ...	4,992	9,558	9,950	371	10,321	63	10,384	19,942	1 15 10	2	1	1	10,489	...	10,489	9,453
	37	Patti ...	7,987	10,869	5,010	7,569	12,579	...	12,579	23,448	0 10 0	1	9	2	13,038	...	13,038	10,410
	38	Padhana ,,	4,587	3,868	176	271	447	...	447	4,315	0 0 7	0	1	6	1,110	...	1,110	3,205
Lahore ...	39	Pattoki Mandi ...	1,880	19,114	5,624	7,821	13,445	...	13,445	32,559	2 15 10	7	1	7	6,173	...	6,173	26,386
	40	Khudian ...	2,992	1,732	1,716	2,473	4,189	...	4,189	5,921	0 9 3	1	6	4	2,972	...	2,972	2,949
	41	Baghbanpur and Bhogiwal.	6,993	2,392	1,785	1,485	3,270	...	3,270	5,662	0 4 1	0	7	5	4,917	112	5,029	633
	42	Ichra ...	5,904	195	3,043	965	4,008	...	4,008	4,203	0 8 3	0	10	10	2,687	...	2,687	1,516
	43	Ramdas ...	4,302	2,047	591	1,865	2,456	...	2,456	4,503	0 2 2	0	9	0	3,182	...	3,182	1,321
Amritsar ..	44	Majitha ,,	5,223	3,504	2,088	2,621	4,709	38	4,747	8,251	0 6 5	1	9	3	4,556	1,583	6,139	2,112
	45	Jandiala ...	6,959	2,905	2,692	2,710	5,402	2,004	7,406	10,311	0 6 2	1	1	0	6,229	1,307	7,536	2,775
	46	Tarn Taran ...	4,260	4,133	6,674	6,517	13,191	...	13,191	17,324	1 9 1	3	1	6	11,224	...	11,224	6,100
	47	Sri Gobindpur ...	3,150	408	2,093	180	2,273	1	2,274	2,682	0 10 7	0	11	6	2,322	90	2,412	270
Gurdaspur ...	48	Sujanpur ...	5,512	550	2,542	4,510	7,052	500	7,552	8,102	0 7 4	1	4	6	7,771	227	7,998	104
	49	Dhariwal ...	5,000	228	4,657	1,177	5,834	200	6,034	6,262	0 14 11	1	2	8	806	2,536	3,342	2,920
	50	Daska ...	6,046	818	1,851	4,018	5,869	...	5,869	6,687	0 4 10	0	15	6	4,754	...	4,754	1,933
	51	Jamke ...	3,542	1,211	1,086	1,579	2,665	...	2,665	3,876	0 4 10	0	12	0	1,983	...	1,983	1,893
	52	Mitranwali ...	3,183	566	932	672	1,604	...	1,604	2,170	0 4 8	0	8	0	1,115	...	1,115	1,055
	53	Begowala ...	3,768	215	836	1,300	2,136	...	2,136	2,351	0 3 6	0	9	0	1,465	...	1,465	886
	54	Sambrial ...	6,198	343	1,128	1,022	2,150	...	2,150	2,493	0 2 11	0	5	6	1,648	...	1,648	845
	55	Bhopalwala ...	3,336	388	896	477	1,373	...	1,373	1,761	0 4 3	0	6	7	1,111	...	1,111	650
Sialkot ...	56	Sahowala ...	3,558	916	638	437	1,075	...	1,075	1,991	0 2 10	0	4	10	1,154	...	1,154	837
	57	Chawinda ...	4,486	2,725	1,268	1,515	2,783	...	2,783	5,508	0 4 6	0	9	11	3,417	...	3,417	2,091
	58	Zafarwal ...	3,633	750	1,127	2,329	3,456	...	3,456	4,206	0 4 11	0	15	2	3,284	...	3,284	922
	59	Kalaswala ...	2,915	612	782	1,664	2,396	...	2,396	3,008	0 4 0	0	13	1	2,198	...	2,198	810
	60	Narowal ...	4,464	1,141	1,989	3,354	5,343	...	5,343	6,484	0 7 1	1	3	1	4,707	...	4,707	1,777
	61	Badomalli ...	2,815	1,573	30	1,519	1,549	...	1,549	3,122	0 0 1	0	8	9	1,399	...	1,399	1,723
	62	Daud ...	3,481	527	1,540	484	2,024	...	2,024	2,551	0 7 1	0	9	3	1,026	...	1,026	1,525

Statement showing the Income and Expenditure of the Notified Areas in the Punjab during the year 1919-20—concluded.

Name of district.	Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.								Expenditure.			Closing balance.
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 6) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs
Gujranwala ...	63	Hafizabad ...	6,905	4,237	5,717	10,357	16,074	2,121	18,195	22,432	0 13 3	2 5 3	14,656	3,916	18,572	3,860
	64	Pindi Bhattian ...	3,632	3,113	2,444	720	3,164	...	3,164	6,277	0 10 9	0 13 11	3,423	...	3,423	2,854
	65	Sohdra ...	4,401	257	1,403	711	2,114	...	2,114	2,371	0 5 1	0 7 8	1,960	...	1,960	411
	66	Kila Didar Singh ...	2,210	1,811	1,410	2,400	3,810	347	3,957	5,768	0 10 2	1 11 7	3,024	10	3,034	2,734
	67	Ramnagar ...	5,256	3,453	3,645	1,426	5,071	...	5,071	8,524	0 11 1	0 15 5	2,888	1,799	4,687	3,837
	68	Akalgarh ...	3,943	1,311	5,353	480	5,833	171	6,004	7,315	1 5 8	1 7 8	4,623	943	5,566	1,749
Sheikhupura ...	69	Shahkot ...	1,054	4,809	383	3 582	3,965	...	3,965	8,774	0 5 9	3 12 2	2,414	...	2,414	6,360
	70	Sangla ...	3,113	25,624	4,099	9,212	13,311	1,975	15,286	40,910	1 5 1	4 4 4	13,380	2,945	16,325	24,585
	71	Nankana Sahib ...	2,484	2,438	6,526	2,430	8,956	...	8,956	11,394	2 10 0	3 9 8	5,739	...	5,739	5,655
	72	Khangah Dogran ...	1,267	4,722	1,354	3,971	5,325	...	5,325	10,047	1 1 1	4 3 2	3,494	...	3,494	6,553
	73	Chuhar Kana ...	1,000	40,710	3,927	10,821	14,748	...	14,748	55,458	3 14 9	14 11 11	12,289	...	12,289	43,169
	74	Sheikhupura ...	2,255	...	...	...	...	500	500	500	...	...	...	...	...	500
Gujrat ...	75	Shadiwal ...	6,582	884	539	118	657	...	657	1,541	0 1 4	0 1 7	1,395	...	1,395	146
	76	Lala Musa ...	1,287	3,435	710	1,268	1,978	...	1,978	5,413	0 8 10	1 8 7	1,414	1,947	3,361	2,052
	77	Pindi Baha-ud-Din ...	...	...	..	958	958	...	958	958	...	...	...	...	...	958
Shahpur ...	78	Shahpur Civil Station	3,131	3,523	2,194	4,736	6,930	...	6,930	10,453	0 11 2	2 3 5	3,990	...	3,990	6,463
	79	Shahpur Town ...	5,608	129	2,686	837	3,523	...	3,523	3,652	0 7 8	0 10 0	2,624	...	2,624	1,028
	80	Bhalwal Mandi ...	1,629	5,500	2,119	17,214	19,333	...	19,333	24,833	1 4 9	11 13 10	13,669	...	13,669	11,164
	81	Sillanwali ...	990	56,227	3,326	19,512	22,838	...	22,838	79,065	3 5 9	23 1 1	30,750	...	30,750	48,315
	82	Phularwan ...	866	7,898	1,130	14,297	15,427	...	15,427	23,325	1 4 10	17 13 0	9,790	...	9,790	13,535
	83	Nurpur ...	4,770	565	1,501	1,352	2,853	...	2,853	3,418	0 5 2	0 9 7	2,632	...	2,632	786

Jhelum ...	84	Chakwal	6,400	6,570	11,600	272	11,872	...	11,872	18,442	1 13 0	1 13 8	10,217	...	10,217	8,225
	85	Hassan Abdal ...	4,254	2,096	1,651	6,755	8,406	...	8,406	10,502	1 15 7	...	2,994	...	2,994	7,508
	86	Civil Bazar, Campbellpur.	2,089	10,330	7,881	3,437	11,318	26,263	37,581	48,411	3 12 9	5 6 8	13,957	1,834	15,791	32,620
Attock ...	87	Attock	842	444	323	131	455	...	455	899	0 6 4	0 9 0	621	36	658	241
	88	Fatehjang ...	3,839	1,707	1,760	179	1,939	1,556	3,495	5,202	0 6 0	0 6 9	1,700	1,168	2,868	2,333
	89	Talagang ...	7,067	434	2,005	492	2,497	19	2,516	2,949	0 4 7	0 5 8	1,842	...	1,842	1,107
Rawalpindi ...	90	Gujar Khan ...	3,074	1,888	4,045	2,060	6,105	...	6,105	7,993	1 5 1	1 15 9	2,566	725	3,291	4,702
Montgomery ...	91	Okara	1,691	49,943	3,268	28,773	32,041	1,52,068	1,84,109	2,34,052	1 14 11	18 15 2	18,578	1,41,589	1,60,167	73,885
	92	Chichawatni Road ...	208	72,724	...	12,629	12,629	31,355	43,984	1,16,708	...	60 11 5	2,662	51,650	54,312	62,396
	93	Toba Tek Singh ...	3,009	25,939	13,220	22,762	35,982	860	36,842	62,781	4 6 3	11 15 4	35,207	...	35,207	27,574
	94	Chak Jhumra ...	2,276	14,980	8,176	12,664	20,840	...	20,840	35,820	3 9 6	9 2 6	14,752	...	14,752	21,068
Lyallpur ...	95	Jaranwala ...	1,738	18,898	11,487	24,385	35,872	111	35,983	54,881	6 10 1	20 11 2	32,388	...	32,388	22,493
	96	Tandlianwala ...	1,500	17,365	13,129	18,389	31,518	36	31,554	48,919	8 12 0	21 0 2	16,989	...	16,989	31,930
	97	Samundri ...	967	10,739	...	7,770	7,770	...	7,770	18,509	...	8 0 7	4,565	...	4,565	13,944
Jhang ...	98	Shorkot	5,668	2,171	1,014	1,508	2,522	117	2,639	4,810	0 3 4	0 8 3	1,755	406	2,161	2,649
	99	Ahmadpur Sayal ...	5,493	815	988	480	1,468	31	1,499	2,314	0 2 10	0 4 3	1,386	57	1,443	871
Multan ...	100	Kahror	5,629	1,941	3,677	16,043	19,720	...	19,720	21,661	0 10 5	3 8 1	15,920	...	15,920	5,741
	101	Jalalpur	5,335	5,054	1,875	2,834	4,709	...	4,709	9,763	0 5 7	0 14 1	4,757	...	4,757	5,006
	102	Tulamba	2,958	2,023	1,727	872	2,599	29	2,628	4,651	0 9 4	0 14 1	2,022	...	2,022	2,629
	103	Dunyapur ...	2,224	757	1,122	141	1,263	...	1,263	2,020	0 8 1	0 9 1	1,056	...	1,056	964
	104	Jahanian	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	105	Mian Chanu ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	106	Khanewal ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Muzaffargarh ...	107	Kot Adu	4,175	919	3,251	139	3,390	...	3,390	4,309	0 12 6	0 13 0	3,522	...	3,522	787
		Total ...	375,760	6,86,702	2,88,283	4,20,958	7,25,729	2,26,401	9,84,768	16,13,317	...	...	4,95,657	2,31,616	8,04,411	8,21,175
		Total for 1918-19 ...	374,211	5,27,861	2,78,299	3,54,504	6,32,803	1,70,714	8,03,517	13,31,378	0 11 11	1 11 1	5,36,407	1,10,678	6,37,085	6,94,293

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